

# Agenda

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## SUTTER COUNTY BOARD OF EDUCATION

### Regular Meeting

Wednesday, March 11, 2026 - 5:30 p.m.  
Sutter County Superintendent of Schools Office  
970 Klamath Lane – Board Room  
Yuba City, CA 95993

A full Board packet is available for review at the Sutter County Superintendent of Schools Office Reception Desk, 970 Klamath Lane, Yuba City, CA (8:00 a.m. – 4:30pm p.m., Monday through Friday – excluding legal holidays) and the Sutter County Superintendent of Schools' website at [www.sutter.k12.ca.us](http://www.sutter.k12.ca.us).

- 5:30 p.m.
- 1.0 **Call to Order**
  - 2.0 **Pledge of Allegiance**
  - 3.0 **Roll Call of Members:**
    - Kash Gill, Trustee Area 3, President
    - Victoria Lachance, Trustee Area 5, Vice President
    - Gurv Pamma, Trustee Area 1, Member
    - Mike Reid, Trustee Area 2, Member
    - Harjit Singh, Trustee Area 4, Member
  - 4.0 **Items of Public Interest to Come to the Attention of the Board**

Members of the public wishing to address the Board on specific agenda items, or any item of interest that is within the subject matter jurisdiction of the Board, will be given an opportunity to do so. At the discretion of the Board president, time limits may be imposed upon such presentations. No action may be taken on items not appearing on the posted agenda.
  - 5.0 **Approve the following Minutes of the Sutter County Board of Education** [Action Item]
    - 5.1 The minutes of February 11, 2026, regular meeting of the Sutter County Board of Education are presented for approval.
  - 6.0 **Department Presentations and updates:**
    - 6.1 SELPA- Robert Morgan- Assistant Superintendent
    - 6.2 SPED- Janine Franklin- Assistant Superintendent

7.0      **Donations**

- 7.1 Jean Wednesday Have a Heart \$250.00
- 7.2. Sunshine Fund \$100.00
- 7.3. James Whiteaker ATP Sweatshirt \$500.00

8.0      **Approve the 2025-2026 Second Interim Report**

The Second Interim Report will be presented to the Board for approval.  
Director, Nic Hoogeveen

[Action Item]

9.0      **Items from the Superintendent/Board**

10.0     **Adjournment**

*In compliance with the Americans with Disabilities Act, for those requiring special assistance to access the Board Meeting room, to access written documents being discussed at the Board Meeting, or to otherwise participate at Board Meetings, please contact Superintendent Reusser at 530-822-2900 for assistance. Notification at least 48 hours prior to the meeting will enable the Superintendent's Office to make reasonable arrangements to ensure accessibility to the Board Meeting and to provide any required accommodations, auxiliary aids or services.*

*All Open Session Agenda related documents, including materials distributed less than 72 hours prior to the scheduled meeting, are available to the public for viewing at the Sutter County Superintendent of Schools Office located at 970 Klamath Lane, Yuba City, CA 95993.*

# Unapproved Minutes

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## SUTTER COUNTY BOARD OF EDUCATION

### Regular Meeting

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Sutter County Superintendent of Schools Office

970 Klamath Lane – Board Room

Yuba City, CA 95993

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- 1.0 **Board President Kash Gill opened the meeting at 5:30 p.m., February 11, 2025, at the Sutter County Superintendent of Schools Office, 970 Klamath Lane, Yuba City, California, calling a regular Sutter County Board of Education meeting to order.**
  
- 2.0 **Board President Kash Gill led the Pledge of Allegiance**
  
- 3.0 **Roll Call of Members:**  
Kash Gill, Trustee Area 3, President- Present  
Victoria Lachance, Trustee Area 5, Vice President- Present  
Gurv Pamma, Trustee Area 1, Member-Present  
Mike Reid, Trustee Area 2, Member- Present  
Harjit Singh, Trustee Area 4, Member- Present
  
- 4.0 **Items of Public Interest to Come to the Attention of the Board**  
None
  
- 5.0 **Approval of Minutes of January 11, 2026**  
Approval of January 11, 2026 minutes  
Motion: Harjit Singh                      Second: Victoria Lachance  
Action: Motion Carried  
Ayes: 5                                      Noes: 0                                      Abstain: 0

- 6.0 **Human Resources Presentation**  
Senior Director, Kathy Mercier updated the board on her new staff after two retirees at the end of 2025. HR has two big projects coming up: Frontline and a job fair.
- 7.0 **Career Training and Adult Education Presentation**  
Assistant Superintendent **Jake Holmes** updated the board on the Career Fair, which is the largest in the area north of Sacramento. Colby is working on developing a pathway for SPED paraprofessionals at SUHS. RDA is scheduled to begin in late spring. Adult Education has moved into the new CTC building, which will be open to the public soon.
- 8.0 **AeroSTEM Report**  
Coordinator, Stephanie Peterson went over AeroSTEM Academy's performance trends and strategic priorities based on California Dashboard data from 2023 to the present. Under the leadership of Executive Director Joe Clark and with support from the Sutter County Superintendent of Schools, the school has shown measurable improvement in several areas and is moving in a positive direction. The data highlights the school's progress and reflects a strong commitment to continued growth and student success.
- 9.0 **Quarterly Report on Williams/Valenzuela Uniform Complaints**  
None
- 10.0 **Donations**
- |                         |                        |           |
|-------------------------|------------------------|-----------|
| Jean Wednesday          | Shady Creek Feed Piper | \$265.00  |
| June McJunkin           | Shady Creek Students   | \$300.00  |
| Y/S Realtor Association | Spelling Bee           | \$1000.00 |
| Thomas Winn             | FRA Celebrations       | \$1000.00 |
- 11.0 **Mid-Year Update on Metrics, Expenditures, and Actions in the 25-26 LCAP**  
The **Local Control and Accountability Plan (LCAP)** for Pathways Charter Academy, developed with support from the Sutter County Superintendent of Schools, outlines three primary goals focused on improving school conditions, academic outcomes, and student engagement. The plan prioritizes maintaining a safe and supportive learning environment with properly credentialed teachers, standards-aligned instructional materials, and well-maintained facilities while expanding access to programs such as Career Technical Education (CTE), visual and performing arts, and career exploration. It also emphasizes using data from assessments such as CAASPP and STAR to guide instruction, strengthen collaboration among staff, provide targeted

academic and English learner supports, and increase student achievement. Additionally, the plan promotes stronger student engagement and school culture by improving attendance, reducing dropout rates, expanding counseling and social-emotional supports, implementing PBIS strategies, strengthening family communication through ParentSquare and a parent liaison, and addressing barriers such as transportation and chronic absenteeism to help ensure students remain connected, supported, and prepared for future success.

12.0 **Mid-Year Update on Metrics, Expenditures, and Actions in the 25-26 FRA LCAP**

The **Local Control and Accountability Plan (LCAP)** for the Sutter County Superintendent of Schools outlines strategic goals and actions to improve student outcomes at Feather River Academy. The plan focuses on five key priorities: creating a safe and supportive learning environment with qualified staff, standards-aligned materials, and quality facilities; using data to guide instruction and resource allocation to improve academic performance; supporting individualized learning plans and college and career readiness through increased attendance, counseling, and family engagement; reducing suspension rates and improving school climate through restorative practices, PBIS, leadership opportunities, and student support services; and improving educational outcomes for foster youth through coordinated services, professional development, and case management. Progress is measured through indicators such as teacher credentialing, academic assessments, English learner progress, attendance, graduation rates, student engagement, and school climate surveys, with targeted actions including expanded staffing, career technical education, arts programming, transportation and outreach supports, counseling services, and cross-agency collaboration to ensure equitable access to education and improved long-term outcomes for students.

13.0 **Investment Statements**

Assistant Superintendent, Ron Sherrod stated the rate is up from 3.33 to 3.52.

14.0 **Business Services Report**

Director, Nic Hoogeveen There has been a significant change in Special Education due to staffing adjustments and contracted services. Overall, there is a decrease of \$106,000.

15.0 **2025-2026 Consolidated Application-Winter Release  
Director, Nicolaas Hoogeveen**

16.0 **Items from the Superintendent/Board**

1. Spelling Bee 2026, two days of incredible students from Sutter County area schools.
2. Educator of the year dinner to be held March 26<sup>th</sup> at the 530 Center
3. Career Fair for local high school students was another success
4. Classes are being held in the new building
5. Mike Reid praised the Spelling bee squad and Spelling Bee as a whole. He enjoyed his time.
6. There have been a few groups that have toured the new building all with great responses.

17.0 **Adjournment**

A motion was made to adjourn the meeting at 6:05 p.m.

Motion: Mike Reid            Second: Gurv Pamma

Action: Motion Carried

Ayes: 5                            Noes: 0                            Abstain: 0

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BOARD AGENDA ITEM: SELPA DEPARTMENT PRESENTATION  
BOARD MEETING DATE: March\_11, 2026

AGENDA ITEM SUBMITTED FOR:

Action

Reports/Presentation

Information

Public Hearing

Other (specify)

PREPARED BY:

Bob Morgan

SUBMITTED BY:

Bob Morgan

PRESENTING TO BOARD:

Bob Morgan

BACKGROUND AND SUMMARY INFORMATION:

BOARD AGENDA ITEM: Special Education Presentation

BOARD MEETING DATE: March 11<sup>th</sup>, 2026

AGENDA ITEM SUBMITTED FOR:

Action

Reports/Presentation

Information

Public Hearing

Other (specify)

PREPARED BY:

Janine Franklin

SUBMITTED BY:

Janine Franklin

PRESENTING TO BOARD:

Janine Franklin

BACKGROUND AND SUMMARY INFORMATION:

Special Education department presentation.



**SPECIAL EDUCATION**  
DOING WHAT'S BEST FOR STUDENTS

Janine Franklin, Assistant Superintendent of Special Education

# Mission of Special Education Department

The Special Education Department of Sutter County Superintendent of Schools Office is dedicated to providing excellent support and services to special needs students that promotes optimum self-sufficiency while addressing their unique needs



# Team- Who Are We!



Janine Franklin, Assistant Superintendent



Jamie Lomeli, Admin Secretary



Amanda Cearley, Program Specialist



Sandy Richmond, Program Specialist



Leia Balderrama, Data Technician



**SPECIAL EDUCATION**  
DOING WHAT'S BEST FOR STUDENTS



Liz Ramirez, Principal



Angelica Belmontes, School Secretary



Christina Croshal, Principal



Angela Webb School Secretary



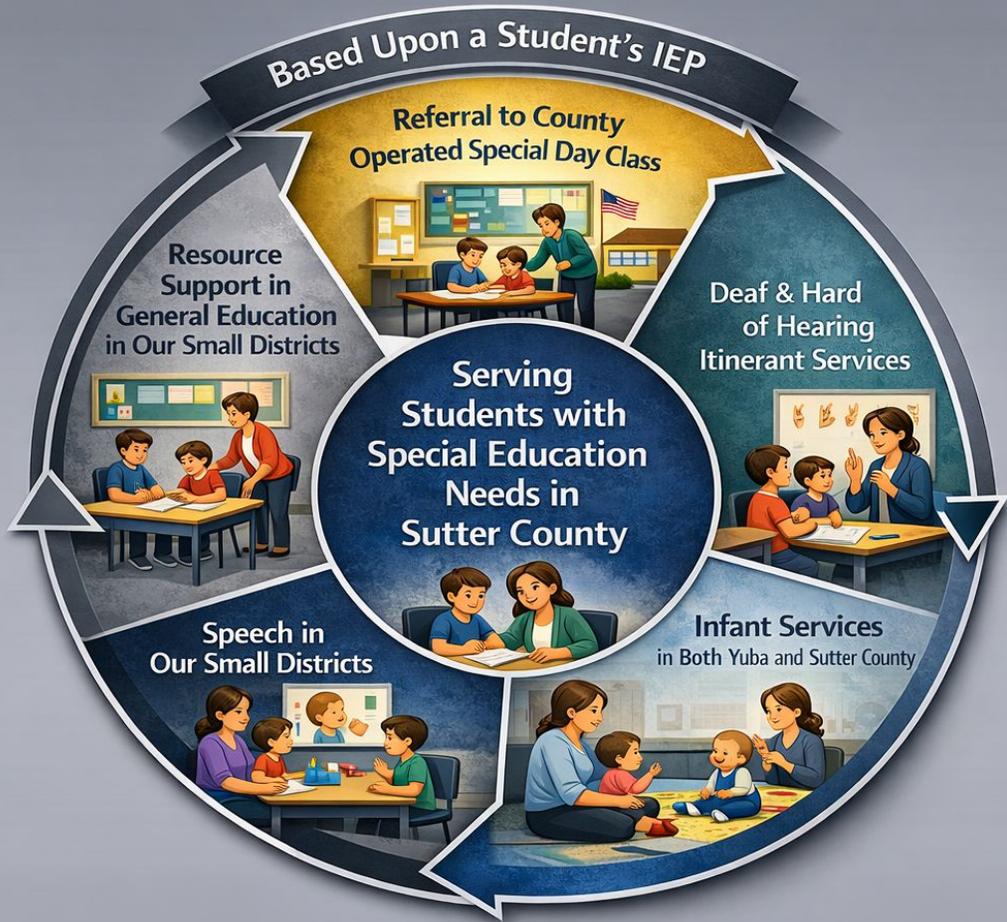
Tej Khera, Principal



Kim Leverett School Secretary



# Services Provided



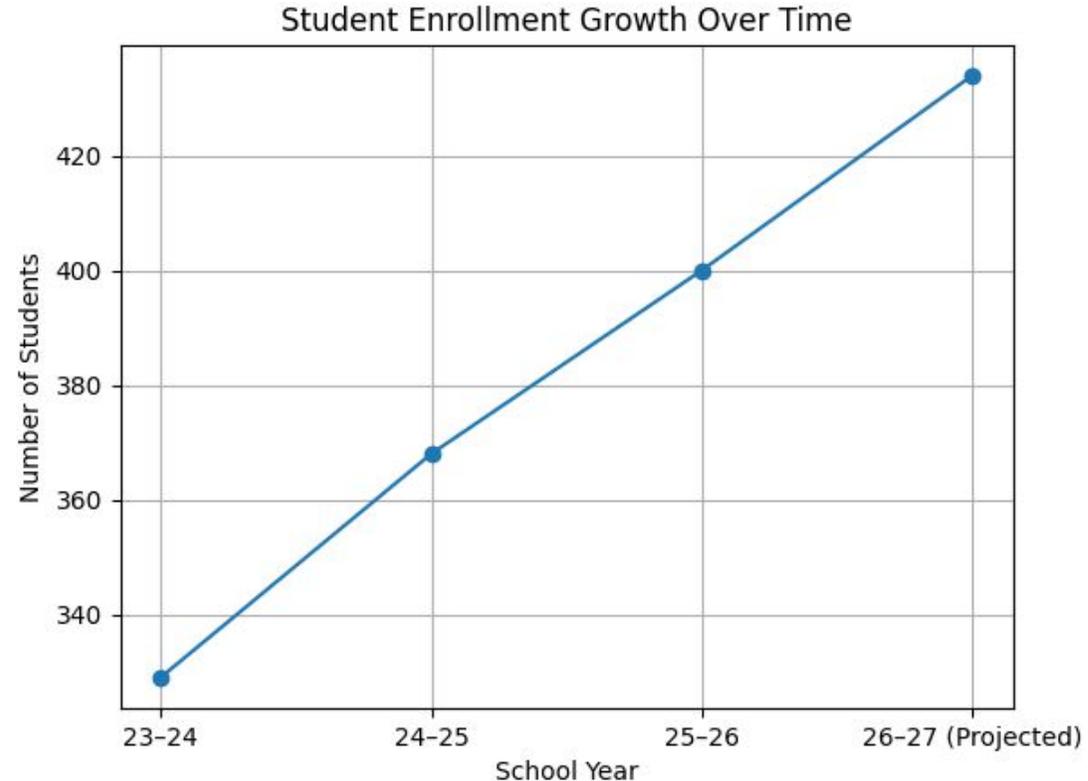
# Special Education Department Facts

- We are the biggest department in the county office with around 180 staff members
- We currently have 40 special day classrooms. This year, we opened up 3 new classrooms. Next year we are opening up 3 new classrooms
- Special Day Classrooms reside on the following campuses
  - Riverbend, Butte Vista, Lincrest, Lincoln, AK, Tierra Buena, Apricot Center, YCHS, RVHS, SUHS, FRA, Gray Avenue, Barry, Park- New for this year!!
- 230 students in our small districts on IEPs
- Infant program currently served 22 Sutter County Infant Program, 16 Venored Infant Program



# Special Education Department Current Growth

- 23-24: We had 329 students enrolled
- 24-25: We had 368 students enrolled
- 25-26: We currently have 400
- 26-27: We will be starting with 434
- Last school year, we had a total of 89 referrals
- This school so far, we have had 91 referrals
- Spring time we typically see an increase of 15-25 referrals



# Special Education Data in California

Year	All K–12 Students	K-12 Students Receiving Special Education Services	Percent of All Students	Total Number of Students Age Birth through Twenty-Two Receiving Special Education
2014–15	6,235,520	647,044	10.4	717,961
2015–16	6,226,737	661,798	10.6	734,422
2016–17	6,228,235	680,181	10.9	754,337
2017–18	6,220,413	699,122	11.2	774,665
2018–19	6,186,278	720,098	11.6	795,047
2019–20	6,163,001	752,391	12.2	804,101
2020–21	6,002,523	750,315	12.5	794,788
2021–22	5,892,240	748,314	12.7	791,998
2022–23	5,852,585	768,987	13.1	813,529
2023–24	5,837,690	790,465	13.5	851,011
2024–25	5,806,221	814,583	14.0	876,250

# Considerations for Special Education

- Inclusion Practices
- Evidenced Based Practices
- Behavioral, Academic and Independence skills
- Least Restrictive Environment
- IEP compliance



BOARD AGENDA ITEM: Donations

BOARD MEETING DATE: March 11, 2026

AGENDA ITEM SUBMITTED FOR:	PREPARED BY:
<u>      </u> Action	<u>Maggie Navarro</u>
<u>      </u> Reports/Presentation	SUBMITTED BY:
<u>  X  </u> Information	<u>Ron Sherrod</u>
<u>      </u> Public Hearing	PRESENTING TO BOARD:
<u>      </u> Other (specify)	<u>Ron Sherrod</u>

BACKGROUND AND SUMMARY INFORMATION:

<u>Donor</u>	<u>Value</u>	<u>Purpose</u>
Various SCSOS employees-Jean Wednesday	\$250.00	Have a Heart for Kids Foundation
One SCSOS employee	\$100.00	Sunshine Fund
James Whiteaker	\$500.00	Sweatshirts for ATP

**Total      \$850.00**

	<u>25-26 Year</u>	<u>Current Period</u>	<u>To Date</u>
Total Donations-Cash	\$9,853.00	\$850.00	\$10,453.00
Total Donations-Value	\$300.00	\$0.00	\$300.00
<b>Total Donations</b>	<b>\$10,153.00</b>	<b>\$850.00</b>	<b>\$10,453.00</b>

**SUTTER COUNTY SUPERINTENDENT OF SCHOOLS OFFICE  
GIFT AND DONATION FORM**

Donor Identification       Individual       Business

Donor Name: James Whiteaker Phone: ( ) \_\_\_\_\_  
Address: 2293 Perry St City/State: Sutter CA Zip: 95982  
Business only: Position: Teacher  
Phone: \_\_\_\_\_ Type of Business: \_\_\_\_\_

Gift or Donation:       Cash       Check      Dollar Amount: \$ 500  
                                  Other (List item below)  
Date of Donation: 1-13-26

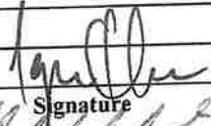
Intent of Gift or Donation: SWEATSHIRTS  
Logo shirts for Sutter class ATIA ("Legends") students

Working Condition: \_\_\_\_\_

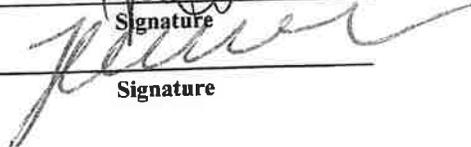
Estimated Dollar Value \$ \_\_\_\_\_

Donated To (Site/Program): \_\_\_\_\_

Site/Program Administrator: Tej Khera  
Typed Name

  
Signature

Asst. Superintendent/Director for Dept.: Janine Franklin  
Typed Name

  
Signature

Delivery Date: \_\_\_\_\_ Delivered By: \_\_\_\_\_

Received By: \_\_\_\_\_

**For Business Office Use Only**

Deputy Superintendent of Admin Services   
Signature

Revenue Code: 01-9213-0-8699-00-0000-0000-200-512-0000-00

Review Comments: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Board Agenda Date: \_\_\_\_\_

**SUTTER COUNTY SUPERINTENDENT OF SCHOOLS OFFICE  
GIFT AND DONATION FORM**

Donor Identification	<input checked="" type="radio"/> Individual	<input type="radio"/> Business
----------------------	---	--------------------------------

Donor Name: Various SCSOS employees Phone: \_\_\_\_\_  
Address: \_\_\_\_\_ City/State \_\_\_\_\_ Zip: \_\_\_\_\_  
*Business only:* Position: \_\_\_\_\_  
Phone: \_\_\_\_\_ Type of Business: \_\_\_\_\_

Gift or Donation:	<input checked="" type="radio"/> Cash	<input type="radio"/> Check	Dollar Amount: \$ <u>\$ 250.00</u>
	<input type="radio"/> Other (List item below)		
Date of Donation:	<u>2/26/2026</u>		

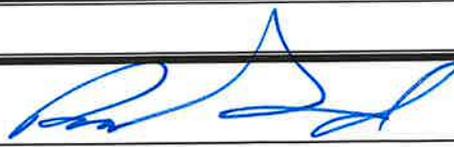
Jean Wednesday for Have a Heart for Kids

Intent of Gift or Donation: Yuba City Education Foundation  
Working Condition: \_\_\_\_\_  
Estimated Dollar Value \$ \_\_\_\_\_  
Donated To (Site/Program): \_\_\_\_\_  
Site/Program Administrator: \_\_\_\_\_

Asst. Superintendent/Director for Dept.:	_____	_____
	Typed Name	Signature

Delivery Date: \_\_\_\_\_ Delivered By: \_\_\_\_\_  
Received By: \_\_\_\_\_

For Business Office Use Only
------------------------------

Assistant Superintendent Business Services   
Signature

Revenue Code: \_\_\_\_\_

Review Comments: \_\_\_\_\_

Board Agenda Date: \_\_\_\_\_



## SUNSHINE FUND CONTRIBUTION FORM

FIRST NAME: Ron

LAST NAME: Sherrod

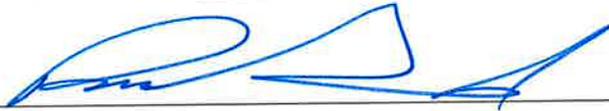
ADDRESS: \_\_\_\_\_

CITY/STATE/ZIP: \_\_\_\_\_

CELL PHONE: \_\_\_\_\_ WORK PHONE: \_\_\_\_\_

EMAIL: \_\_\_\_\_

ENCLOSED IS MY CASH/CHECK DONATION OF \$ 100.00

SIGNATURE: 

PRINT NAME: Ron Sherrod

DATE: 2/25/2026

Return to: Kathy Mercier, HR Senior Director or Maggie Navarro, SCSOS Business Department

Agenda Item No. \_\_\_\_

BOARD AGENDA ITEM: \_\_\_\_\_

BOARD MEETING DATE: \_\_\_\_\_

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

\_\_\_\_\_ Action

\_\_\_\_\_

\_\_\_\_\_ Reports/Presentation

SUBMITTED BY:

\_\_\_\_\_ Information

\_\_\_\_\_

\_\_\_\_\_ Public Hearing

PRESENTING TO BOARD:

\_\_\_\_\_ Other (specify)

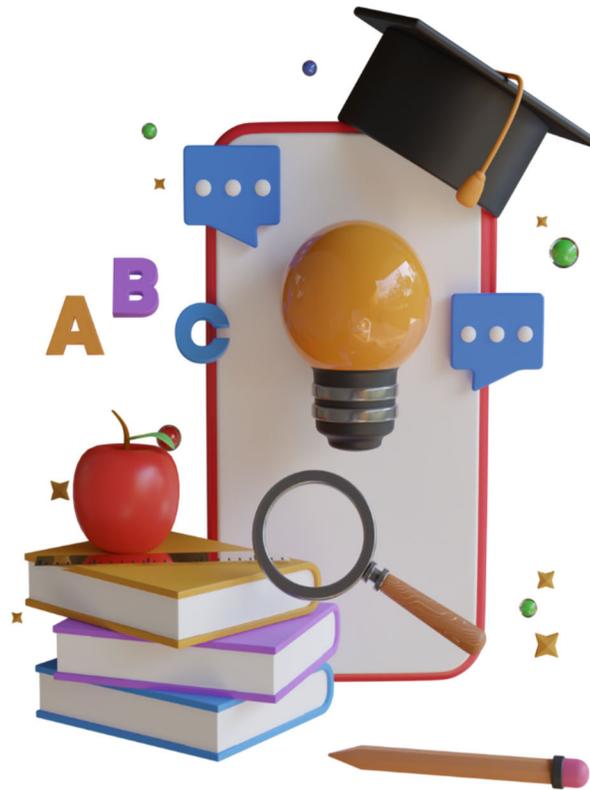
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BACKGROUND AND SUMMARY INFORMATION:

Sutter County Superintendent of Schools

2025/2026  
Second Interim

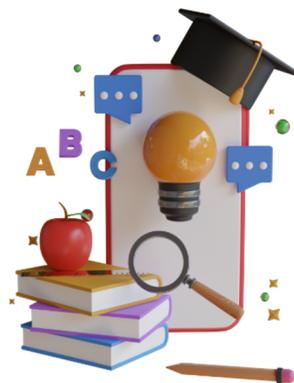
Presented to the Board  
Wednesday, March 11, 2026



SUTTER COUNTY  
SUPERINTENDENT OF SCHOOLS

2025-2026  
SECOND INTERIM  
FINANCIAL REPORT

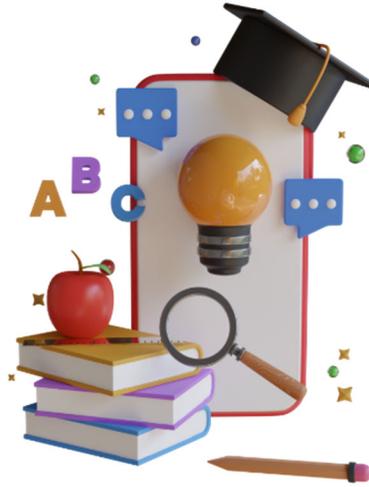
MARCH 11, 2026



# Mission Statement

**“Service for Success”**

Students~Staff~Community



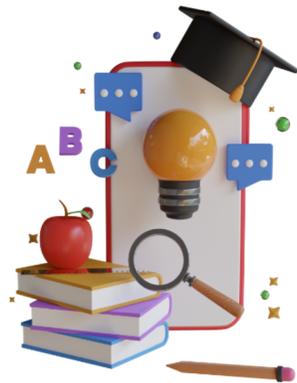
**SUTTER COUNTY BOARD OF EDUCATION**

Gurv Pamma	Trustee Area 1	2028
Mike Reid	Trustee Area 2	2028
Kash Gill	Trustee Area 3	2026
Harjit Singh	Trustee Area 4	2026
Victoria Lachance	Trustee Area 5	2028
Tom Reusser	Ex Officio Secretary	2026

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# CERTIFICATION



NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards pursuant to Education Code sections 33129 and 42130.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
County Superintendent or Designee  
Printed Name: \_\_\_\_\_ Title: \_\_\_\_\_

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the County Board of Education.

To the State Superintendent of Public Instruction:

This interim report and certification of financial condition are hereby filed by the County Board of Education pursuant to Education Code sections 1240 and 33127.

Meeting Date: March 11, 2026 Signed: \_\_\_\_\_  
County Superintendent of Schools

CERTIFICATION OF FINANCIAL CONDITION

- POSITIVE CERTIFICATION  
As County Superintendent of Schools, I certify that based upon current projections this county office will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
- QUALIFIED CERTIFICATION  
As County Superintendent of Schools, I certify that based upon current projections this county office may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
- NEGATIVE CERTIFICATION  
As County Superintendent of Schools, I certify that based upon current projections this county office will not meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Nicolaas Hoogeveen Telephone: 530-822-2915  
Title: Director of Business Services E-mail: NicolaasH@sutter.k12.ca.us

Criteria and Standards Review Summary

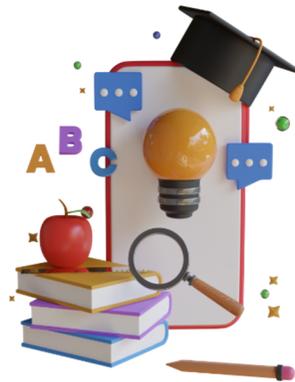
The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Projected Funded ADA for County Operations Grant or county operated programs has not changed for any of the current or two subsequent fiscal years by more than two percent since first interim.		X
2	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		X
3	Salaries and Benefits	Projected total salaries and benefits for any of the current or two subsequent fiscal years has not changed by more than five percent since first interim.	X	
4a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
4b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
5	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
6	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.	X	
7a	Fund Balance	Projected county school service fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
7b	Cash Balance	Projected county school service fund cash balance will be positive at the end of the current fiscal year.	X	
8	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing county school service fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?	X	
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2024-25) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the county office operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)		X
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S9	Status of Other Funds	Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?	X	

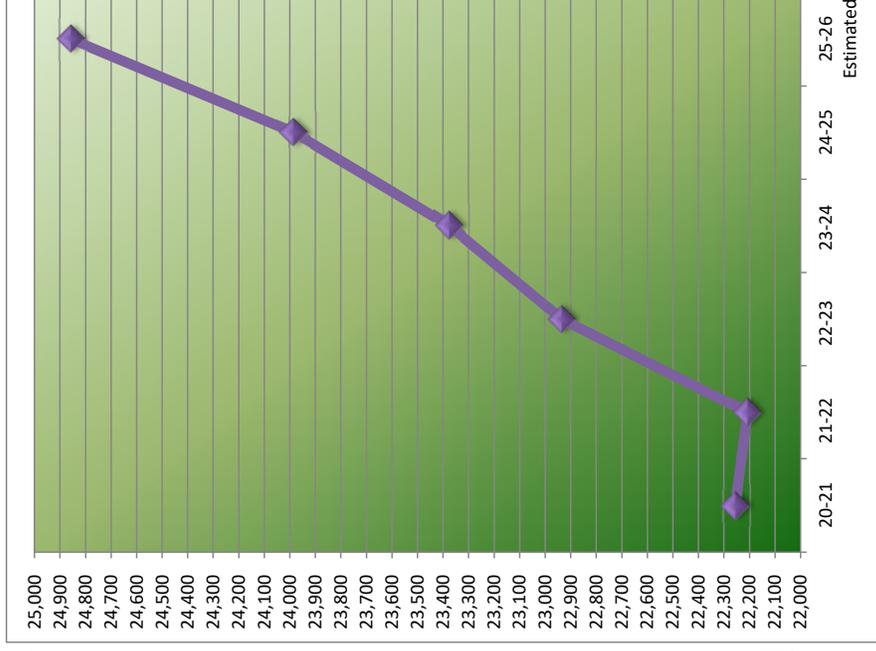
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	County Operations Grant ADA	Is County Operations Grant ADA decreasing in both the prior and current fiscal year?	X	
A4	New Charter Schools Impacting County Office ADA	Are any new charter schools operating in county office boundaries that are impacting the county office's ADA, either in the prior or current fiscal years?	X	
A5	Salary Increases Exceed COLA	Has the county office entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Fiscal Distress Reports	Does the county office have any reports that indicate fiscal distress? If yes, provide copies to the CDE.	X	
A8	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

## AVERAGE DAILY ATTENDANCE

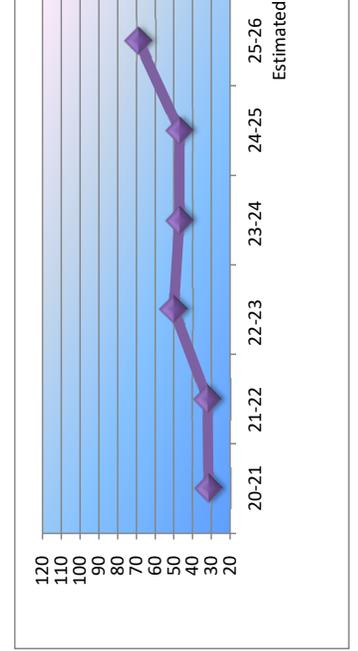


**2025-26 Second Interim  
Average Daily Attendance**

	20-21	21-22	22-23	23-24	24-25	25-26
<b><u>Districts</u></b>						
Brittan	429	398	430	463	497	504
Browns	135	118	116	130	144	136
East Nicolaus	296	280	289	278	290	290
Franklin	473	447	461	482	486	507
Live Oak Unified	1,804	1,725	1,842	1,912	1,949	1,996
Marcum Illinois	175	174	183	174	167	185
So. Sutter Charter	2,105	2,446	2,263	2,455	2,629	2,884
Meridian	59	67	68	63	78	70
CA Virtual Academy	985	1,445	1,382	1,456	1,545	1,696
Nuestro	178	171	173	158	168	142
Sutter Peak Charter Academy	578	531	606	634	707	808
Pleasant Grove	162	155	138	149	155	157
Sutter Union High	774	748	746	738	715	698
Winship-Robbins	114	106	98	94	105	101
Feather River Charter School	1,092	1,792	2,353	2,527	2,709	2,940
Winship Community Charter	107	265	-	-	-	-
Yuba City Unified	11,633	10,249	10,673	10,545	10,490	10,556
AEROSTEM Charter	132	138	117	95	110	129
Twin River Charter	451	438	457	482	498	494
Yuba City Charter	274	261	264	255	262	227
<b><u>County Operated</u></b>						
Special Education	299	255	277	287	281	337
	22,256	22,208	22,935	23,377	23,985	24,857
						Estimated



<b><u>County Office</u></b>						
Alternative Education	31	26	35	25	25	22
Pathways Charter Academy	-	6	15	22	22	47
Comm.School TF	-	-	-	-	-	-
Opportunity School	-	-	-	-	-	-
	31	32	50	47	47	69
						Estimated



Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	24.74	22.00	22.00	22.00	0.00	0.0%
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	24.74	22.00	22.00	22.00	0.00	0.0%
<b>2. District Funded County Program ADA</b>						
a. County Community Schools					0.00	
b. Special Education-Special Day Class	302.47	304.19	336.87	336.87	32.68	11.0%
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	302.47	304.19	336.87	336.87	32.68	11.0%
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	327.21	326.19	358.87	358.87	32.68	10.0%
<b>4. Adults in Correctional Facilities</b>					0.00	
<b>5. County Operations Grant ADA</b>	24,265.94	24,586.73	24,857.33	24,857.33	270.60	1.0%
<b>6. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>					0.00	
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	2.00	5.00	5.00	5.00	0.00	0.0%
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	2.00	5.00	5.00	5.00	0.00	0.0%
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools	37.40	41.00	42.00	42.00	1.00	2.0%
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	37.40	41.00	42.00	42.00	1.00	2.0%
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	39.40	46.00	47.00	47.00	1.00	2.0%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>					0.00	
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	39.40	46.00	47.00	47.00	1.00	2.0%

FINANCIAL ASSUMPTIONS



# General Fund Financial Assumptions 2025-26



The assumptions used and listed in this document are the most current and accurate information we have available at the time of the preparation of the Second Interim Report for the year 2025-26.

Throughout the fiscal year, we continually strive to improve the budget information. Per Education Code 16222, no later than 45 days after the Governor signs the annual budget, we will make available for public review any revisions made to the budget to reflect funding made available by the budget act. The monthly report brought to the Board reflects the current budget projections. We also report to the board at First Interim (December), and Second Interim (March) report periods.

This interim report is presented by major object account classification, reflecting the original adopted budget in Column "A" of SACS Form 01. Column "B" is the current Board approved operating budget (First Interim). Column "C" represents the actual revenue and expenditures as of January 31, 2026. Column "D" is the projected year totals (Second Interim), and Column "E" is the difference between current approved operating budget and the projected year totals. After the Board approves the interim report, the projected year totals become the Board Approved Operating budget for the next reporting period.

Multi-year projections utilize industry accepted benchmarks for Cost-Of-Living Adjustment (COLA) and STRS or PERS rate increases, and other assumptions. The MYP reflects any known changes to funding and expenditures for the future two years. Salary increases for step and column, and known changes are included in projections.

The adopted State budget reflects a transition from a period of strong fiscal growth to a limited funding environment, including a 2.30% cost-of-living adjustment (COLA). As a hold harmless agency, Sutter County Superintendent of Schools will receive only a portion of this COLA increase. At the same time, rising costs in personnel, utilities, and insurance continue to outpace the additional revenues provided. In response, the County Office remains diligent in monitoring expenditures, exercising fiscal restraint, and actively pursuing supplemental funding opportunities. Throughout this process, the Superintendent's vision continues to guide and inform all budgetary decisions.

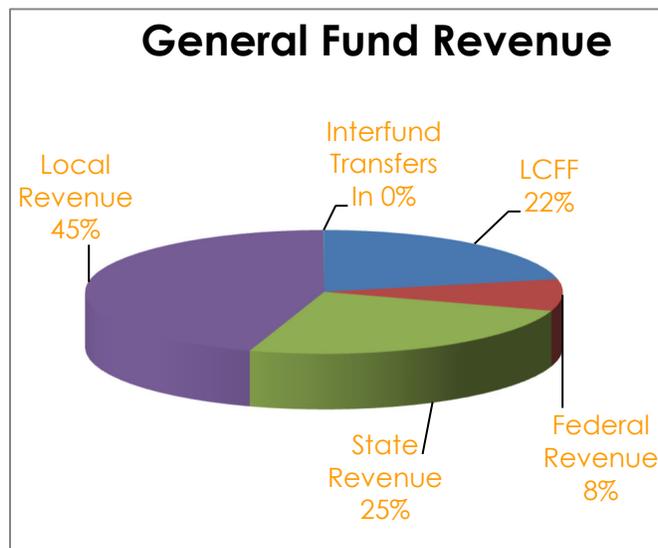
- We will always do what is in the best interest of students
- We will provide quality service and support to our school districts
- We will be a productive, visible presence within our community

The budget presented within these pages reflects this vision.

## General Fund Revenue

Revenue is generated by various State, Federal, and Local sources as well as transfers from other funds within the County Office.

Lottery revenue is budgeted at \$272 per average daily attendance (ADA). This amount represents \$190 of unrestricted and \$82 restricted for educational materials. This is a conservative budget based on the School Services of California Financial Projection Dartboard. Lottery is distributed to Special Education, Feather River Academy (FRA), and Pathways Charter Academy (PCA) on the prorated share to enhance the programs that generated the attendance.



Average daily attendance (ADA) projections are based on historical trends adjusted for any known information on the current population. For 2025-26, the projections have increased countywide. The County Office is projecting a decrease in average daily attendance at Feather River Academy (FRA) compared to 2024-25. Pathways Charter Academy is anticipating a substantial rise, with a projected ADA of 47, attributed to the implementation of the Middle College Program.

Local Control Funding Formula (LCFF) is refined at each reporting period with the most current attendance data and the latest projections from the California Department of Education (CDE) and the Governor's budget. The LCFF funds consist of local property taxes, Education Protection Act (Prop 30) funds, and state aid.

LCFF revenue is projected to increase by \$57,371 (0.5%). The increase is attributed to revised revenue projections at PCA.

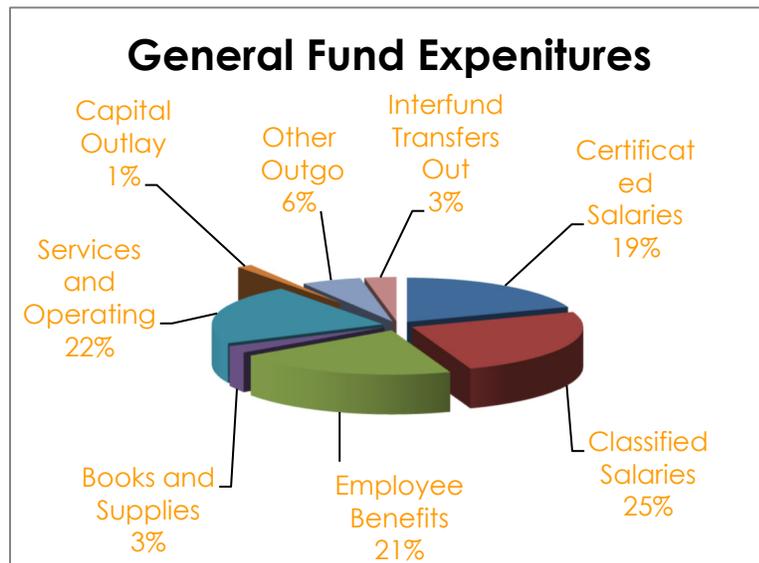
Federal revenue is projected to increase by \$14,535 (0.3%) from the First Interim budget. This change is attributed to One Stop projecting an increase in Workforce Innovation Opportunity Act (WIOA) to provide support and training for levee restoration.

Other State revenue is projected to increase by \$191,464 (1.4%). The major contributor to the increase is due to Special Education AB 602 ADA increase.

Other Local revenues are projected to increase by \$2,037,676 (8.8%). This increase is attributed to budgeting \$1.2 million in Medi-Cal Cost and Reimbursement Comparison Schedule (CRCS) within the SELPA for the 2018-19 year. Excess costs to districts within the SELPA are also projected to increase.

Other Financing Sources – Interfund Transfers In did not have significant changes.

## General Fund Expenditures



As projected revenues are increasing for Second Interim, expenditures in the General Fund are projected to increase slightly.

### Salaries and Benefits

Certificated salaries increased by \$352,052 (3.1%), and classified salaries increased by \$211,216 (1.4%) compared to the First Interim budget. These increases are primarily due to a projected 3% adjustment to the

classified and management salary schedules. In addition, vacancy projections were revised to reflect the remaining portion of the fiscal year.

Employer paid benefits had an increase of \$119,575 (1.0%), which align with the increased classified and certificated salaries.

### Supplies

The increase of \$52,509 (3.5%) in books and supplies can be attributed to an increased need within Special Education for materials.

### Services and Other Operating Expenditures

Services and other operating expenses are projected to increase by \$415,929 (3.2%) which is due to a greater need for subcontractors within Special Education. Online software for the Middle College has also been budgeted.

### Capital Outlay

The \$20,424 (2.4%) increase of capital outlay is due to increasing the budget for the roof rehabilitation at Feather River Academy.

### Other Outgo

The \$88,321 (-2.4%) decrease is due to a smaller contribution to Yuba City Unified School District to fund School Based Mental Health.

### Other Financing Sources – Interfund Transfers

No significant changes.

### The Indirect Cost Rate

(ICR) for the budget year is 11.0%.

Programs will be charged a 11.0% rate unless program guidelines prohibit the rate or special arrangements for a cap have been arranged with the Superintendent. The negotiated or capped ICR for 2025-26 are as follows:

- **Special Ed.** - 2/3 of approved rate not to go below 4% or above 7%.
- **WIOA** – Not to exceed 7%.

### Fund Balance

The County Office is planning to spend \$4,368,452 more than it will receive in the budget year. This deficit consists of planned restricted deficit spending of \$5,722,483 and an unrestricted surplus of \$1,353,941. The unrestricted surplus reflects the fiscal prudence of the organization.

The multi-year budget projection illustrates the benefits of the proactive approach the County has taken to ensure fiscal foresight. The unrestricted portion of the multi-year projection indicates unrestricted surplus in 2026-27 of \$285,021 and a \$240,074 deficit in 2027-28. The restricted portion of the multi-year projection displays a significant reduction of deficit spending in 2026-27 and 2027-28 with the removal of one-time fiscal outlays. The multi-year budget projection will continue to be scrutinized with an emphasis on the restricted portion and ensuring one-time dollars are spent on one-time expenses.

Although the Legislative Analyst's Office (LAO) recently revised its estimates of tax revenues for 2026-27, the Governor's January budget proposal projected a \$12.6 billion deficit for 2026-27. The state budget continues to face increased risk due to changes in federal policy and funding, which may affect both revenues and expenditures. Sutter County Superintendent of Schools continue to face rising operational costs, including employee salaries, pensions, and insurance coverage. With these economic factors in mind, Sutter County Superintendent of Schools will continue to monitor reserves and adjust services as needed in the best interest of students in the community while maintaining its current positive position.

**Summary Report of Revenues, Expenditures and Changes in Fund Balance  
(Unrestricted and Restricted Combined)  
Second Interim as of 01/31/2026**

Description	Account Codes	Budget Development	Board Approved Op Budget	Actuals to Date	Projected Year Totals	Difference (Col D - B)	% Difference
		7/1/25 (A)	10/31/25 (B)	1/31/26 (C)	1/31/26 (D)	(E)	(E/B)
<b>A. Revenues</b>							
1. LCFF Revenues	8010-8099	\$ 12,099,350	12,093,955	5,179,809	12,151,326	57,371	0.5%
2. Federal Revenues	8100-8299	\$ 4,489,293	4,604,086	1,450,742	4,618,621	14,535	0.3%
3. Other State Revenues	8300-8599	\$ 13,550,404	13,839,223	7,719,131	14,030,687	191,464	1.4%
4. Other local Revenues	8600-8799	\$ 21,802,094	23,085,367	9,799,572	25,123,043	2,037,676	8.8%
<b>5. TOTAL REVENUES</b>		<b>\$ 51,941,141</b>	<b>\$ 53,622,631</b>	<b>\$ 24,149,254</b>	<b>\$ 55,923,677</b>	<b>2,301,046</b>	<b>4.3%</b>
<b>B. Expenditures</b>							
1. Certificated Salaries	1000-1999	11,357,105	11,409,380	6,191,572	11,761,432	352,052	3.1%
2. Classified Salaries	2000-2999	14,324,610	14,853,452	8,202,513	15,064,668	211,216	1.4%
3. Employee Benefits	3000-3999	12,138,181	12,486,779	6,286,881	12,606,354	119,575	1.0%
4. Books and Supplies	4000-4999	1,260,846	1,521,113	604,481	1,573,622	52,509	3.5%
5. Services, Other Operation	5000-5999	9,440,690	12,800,446	5,995,914	13,216,375	415,929	3.2%
6. Capital Outlay	6000-6999	273,478	850,864	521,243	871,288	20,424	2.4%
7. Other Outgo	7100-7299	2,771,989	3,662,372	827,810	3,574,051	(88,321)	-2.4%
	7400-7499	-	-	-	-	-	0.0%
8. Direct Support/Indirect	7300-7399	(125,714)	(151,264)	(53,892)	(152,283)	(1,019)	-0.7%
<b>9. TOTAL EXPENDITURES</b>		<b>\$ 51,441,185</b>	<b>\$ 57,433,142</b>	<b>\$ 28,576,521</b>	<b>\$ 58,515,507</b>	<b>1,082,365</b>	<b>1.9%</b>
<b>C. Excess ( Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses (A5-B9)</b>							
		\$ 499,956	\$ (3,810,511)	\$ (4,427,267)	\$ (2,591,830)	\$ 1,218,681	-32.0%
<b>D. Other Financing Sources/Uses</b>							
1. Transfers In	8910-8979	\$ 34,000	34,000	-	39,055	5,055	14.9%
2. Transfer Out	7610-7629	1,950,036	1,809,258	-	1,815,767	6,509	0.4%
3. Contributions	8980-8999	-	-	-	-	-	0.0%
<b>Total, Other Fin Sources/Uses</b>		<b>\$ (1,916,036)</b>	<b>\$ (1,775,258)</b>	<b>\$ -</b>	<b>\$ (1,776,712)</b>	<b>(1,454)</b>	<b>0.1%</b>
<b>E. Net Change to Fund Balance</b>							
		\$ (1,416,080)	\$ (5,585,769)	\$ (4,427,267)	\$ (4,368,542)		
<b>F. Fund Balance (Fund 01 only)</b>							
1. Beginning Balance		\$ 31,424,693	\$ 37,581,407		\$ 37,581,408	\$ 1	
2. Adjustments/Restatements						\$ -	
<b>Ending Balance</b>		<b>30,008,613</b>	<b>31,995,638</b>		<b>33,212,866</b>	<b>\$ 1,217,228</b>	<b>3.8%</b>
<b>G. Components of Ending Fund Balance</b>							
Designated Amounts	9711-9730	\$ 10,500	\$ 10,500		\$ 10,500		
Legally Restricted	9740-9760	\$ 13,782,089	\$ 13,759,881		\$ 15,092,147		
Assigned	9780	\$ 13,546,463	\$ 15,263,137		\$ 15,093,655		
Res Economic Uncertainties	9789	\$ 2,669,561	\$ 2,962,120		\$ 3,016,564		
Unassigned/Unappropriated	9790	\$ -	\$ -		\$ -		

# Estimated Net Change in Fund Balance by Department 2025-26 Second Interim

	2024-25	TF-9795	2025-26	2025-26	2025-26	2025-26	2025-26
	Ending Balance		Revenue	Expense	Estimated Ending Balance		Net Change
<b>Unrestricted</b>							
COE	12,594,622.00	-	8,599,552.00	7,316,564.00	13,877,610.00		1,282,988.00
Special Ed.	387,596.00	-	54,178.00	305,365.00	136,409.00		(251,187.00)
One Stop	43,874.00	-	30,968.00	25,483.00	49,359.00		5,485.00
ES Administration	2,082,919.00	-	702,369.00	683,502.00	2,101,786.00		18,867.00
ES_SSO	114.00	-	77,890.00	77,831.00	173.00		59.00
ES Shady Creek	-	-	1,858,901.00	1,858,901.00	-		-
ES TCIP	-	-	783,976.00	783,976.00	-		-
ROP	14,492.00	-	1,017,958.00	1,017,958.00	14,492.00		-
Alt Ed.	-	-	805,521.00	805,521.00	-		-
PCA	-	-	515,910.00	357,914.00	157,996.00		157,996.00
SELPA	-	-	-	-	-		-
MAA	1,643,161.00	-	827,855.00	688,122.00	1,782,894.00		139,733.00
	<b>16,766,778.00</b>	<b>-</b>	<b>15,275,078.00</b>	<b>13,921,137.00</b>	<b>18,120,719.00</b>		<b>1,353,941.00</b>

<b>Restricted</b>							
COE	58,515.00	-	1,386,949.00	1,319,929.00	125,535.00		67,020.00
Special Ed.	1,049,452.00	-	26,197,099.00	26,387,738.00	858,813.00		(190,639.00)
One Stop	145,698.00	-	5,954,085.00	6,084,760.00	15,023.00		(130,675.00)
ES Administration	1,030,298.00	-	1,309,219.00	1,497,336.00	842,181.00		(188,117.00)
ES_SSO	2,918,112.00	-	2,507,277.00	3,501,922.00	1,923,467.00		(994,645.00)
ES Shady Creek	14,485.00	-	203,788.00	218,008.00	265.00		(14,220.00)
ES TCIP	200,224.00	-	936,000.00	937,211.00	199,013.00		(1,211.00)
ROP	415,306.00	-	1,020,866.00	1,194,563.00	241,609.00		(173,697.00)
Alt Ed.	220,947.00	-	317,987.00	448,558.00	90,376.00		(130,571.00)
PCA	24,853.00	-	87,034.00	111,316.00	571.00		(24,282.00)
SELPA	14,736,740.00	-	767,350.00	4,708,796.00	10,795,294.00		(3,941,446.00)
MAA	-	-	-	-	-		-
	<b>20,814,630.00</b>	<b>-</b>	<b>40,687,654.00</b>	<b>46,410,137.00</b>	<b>15,092,147.00</b>		<b>(5,722,483.00)</b>

Totals      37,581,408.00      -      55,962,732.00      60,331,274.00      33,212,866.00      (4,368,542.00)

**2025-26  
Second Interim  
General Fund Projections by Department**

	County Admin.	Special Education	Sutter Co. One Stop	ES	ROP	Alternative Education	PCA	SEIPA	MAA	Total in Fund 01
<b>Beginning Balance</b>										
Prior Year Ending Bal.	12,653,137	1,437,048	189,572	6,246,152	429,798	220,947	24,853	14,736,740	1,643,161	37,581,408
Beginning Balance Adjustments	-	-	-	-	-	-	-	-	-	-
<b>Total Beginning Balance</b>	<b>12,653,137</b>	<b>1,437,048</b>	<b>189,572</b>	<b>6,246,152</b>	<b>429,798</b>	<b>220,947</b>	<b>24,853</b>	<b>14,736,740</b>	<b>1,643,161</b>	<b>37,581,408</b>
<b>Income</b>										
LCFF	9,634,607	-	-	707,756	-	188,130	746,778	874,055	-	12,151,326
Federal Revenues	-	105,062	3,603,049	131,280	-	158,424	-	620,806	-	4,618,621
State Revenues	1,004,612	517,284	146,955	1,228,747	794,218	181,394	92,959	10,064,518	-	14,030,687
Local Revenues	1,128,209	2,897,025	1,967,217	5,895,273	459,026	80,240	-	11,868,198	827,855	25,123,043
<b>Total Income</b>	<b>11,767,428</b>	<b>3,519,371</b>	<b>5,717,221</b>	<b>7,963,056</b>	<b>1,253,244</b>	<b>608,188</b>	<b>839,737</b>	<b>23,427,577</b>	<b>827,855</b>	<b>55,923,677</b>
<b>Expenditures</b>										
Salaries & Benefits	8,224,340	18,215,534	3,689,297	6,179,114	1,170,890	753,011	281,402	576,911	341,955	39,432,454
Books and Supplies	265,015	391,030	393,373	279,958	162,168	23,928	11,235	39,765	7,150	1,573,622
Services	1,078,654	6,290,960	1,406,658	1,893,755	610,605	354,277	124,479	1,186,162	270,825	13,216,375
Capital Outlay	670,293	11,650	181,345	-	8,000	-	-	-	-	871,288
Other Outgo	(2,997,677)	1,783,929	439,570	785,961	260,858	122,863	52,114	2,905,958	68,192	3,421,768
<b>Total Expenditures</b>	<b>7,240,625</b>	<b>26,693,103</b>	<b>6,110,243</b>	<b>9,138,788</b>	<b>2,212,521</b>	<b>1,254,079</b>	<b>469,230</b>	<b>4,708,796</b>	<b>688,122</b>	<b>58,515,507</b>
<b>Transfers</b>										
Transfers In	39,055	-	-	-	-	-	-	-	-	39,055
Transfers Out	1,395,868	-	-	419,899	-	-	-	-	-	1,815,767
Other: Sources	-	-	-	-	-	-	-	-	-	-
Other: Uses	-	-	-	-	-	-	-	-	-	-
Contributions	(1,819,982)	22,731,906	267,832	416,364	785,580	515,320	(236,793)	(22,660,227)	-	-
<b>Total Transfers</b>	<b>(3,176,795)</b>	<b>22,731,906</b>	<b>267,832</b>	<b>(3,535)</b>	<b>785,580</b>	<b>515,320</b>	<b>(236,793)</b>	<b>(22,660,227)</b>	<b>-</b>	<b>(1,776,712)</b>
<b>Net Inc./Dec. in Fund Balance</b>	<b>1,350,008</b>	<b>(441,826)</b>	<b>(125,190)</b>	<b>(1,179,267)</b>	<b>(173,697)</b>	<b>(130,571)</b>	<b>133,714</b>	<b>(3,941,446)</b>	<b>139,733</b>	<b>(4,368,542)</b>
<b>Ending Fund Balance</b>	<b>14,003,145</b>	<b>995,222</b>	<b>64,382</b>	<b>5,066,885</b>	<b>256,101</b>	<b>90,376</b>	<b>158,567</b>	<b>10,795,294</b>	<b>1,782,894</b>	<b>33,212,866</b>
<b>Components of End. Fund Bal.</b>										
Revolving Cash & Nonspendable EFB	8,500	1,000	300	200	500	-	-	-	-	10,500
Legally Restricted Balances	125,535	858,813	15,023	2,964,926	241,609	90,376	571	10,795,294	-	15,092,147
Other Designations	10,850,546	136,409	49,359	2,101,959	14,492	-	157,996	-	1,782,894	15,093,655
Reserve for Economic Uncert.5%	3,018,564	(1,000)	(300)	(200)	(500)	-	-	-	-	3,016,564
<b>Unappropriated Fund Bal.</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	12,099,350.00	12,093,955.00	5,179,809.20	12,151,326.00	57,371.00	0.5%
2) Federal Revenue		8100-8299	4,489,293.00	4,604,086.00	1,450,741.72	4,618,621.00	14,535.00	0.3%
3) Other State Revenue		8300-8599	13,550,404.00	13,839,223.00	7,719,131.14	14,030,687.00	191,464.00	1.4%
4) Other Local Revenue		8600-8799	21,802,094.00	23,085,367.00	9,799,571.82	25,123,043.00	2,037,676.00	8.8%
5) TOTAL, REVENUES			51,941,141.00	53,622,631.00	24,149,253.88	55,923,677.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	11,357,105.00	11,409,380.00	6,191,571.60	11,761,432.00	(352,052.00)	-3.1%
2) Classified Salaries		2000-2999	14,324,610.00	14,853,452.00	8,202,512.64	15,064,668.00	(211,216.00)	-1.4%
3) Employee Benefits		3000-3999	12,138,181.00	12,486,779.00	6,286,880.53	12,606,354.00	(119,575.00)	-1.0%
4) Books and Supplies		4000-4999	1,260,846.00	1,521,113.00	604,481.35	1,573,622.00	(52,509.00)	-3.5%
5) Services and Other Operating Expenditures		5000-5999	9,440,690.00	12,800,446.00	5,995,914.23	13,216,375.00	(415,929.00)	-3.2%
6) Capital Outlay		6000-6999	273,478.00	850,864.00	521,242.96	871,288.00	(20,424.00)	-2.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,771,989.00	3,662,372.00	827,810.09	3,574,051.00	88,321.00	2.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(125,714.00)	(151,264.00)	(53,892.36)	(152,283.00)	1,019.00	-0.7%
9) TOTAL, EXPENDITURES			51,441,185.00	57,433,142.00	28,576,521.04	58,515,507.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			499,956.00	(3,810,511.00)	(4,427,267.16)	(2,591,830.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	34,000.00	34,000.00	0.00	39,055.00	5,055.00	14.9%
b) Transfers Out		7600-7629	1,950,036.00	1,809,258.00	0.00	1,815,767.00	(6,509.00)	-0.4%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,916,036.00)	(1,775,258.00)	0.00	(1,776,712.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,416,080.00)	(5,585,769.00)	(4,427,267.16)	(4,368,542.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	31,424,693.00	37,581,407.00		37,581,408.00	1.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,424,693.00	37,581,407.00		37,581,408.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,424,693.00	37,581,407.00		37,581,408.00		
2) Ending Balance, June 30 (E + F1e)			30,008,613.00	31,995,638.00		33,212,866.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	10,500.00	10,500.00		10,500.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	13,782,089.00	13,759,881.00		15,092,147.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	13,546,462.95	15,263,137.00		15,093,655.30		
COE	0000	9780	10,898,194.95					
Special Ed	0000	9780	215,503.00					
One Stop	0000	9780	46,948.00					
Educational Services	0000	9780	2,231,362.00					
ROP	0000	9780	4,820.00					
MAA	0000	9780	123,701.00					
One Stop	1100	9780	25,934.00					
COE	0000	9780		11,032,651.00				
Special Ed	0000	9780		130,241.00				
One Stop	0000	9780		39,683.00				
Educational Services	0000	9780		2,105,400.00				
ROP	0000	9780		14,492.00				
Alternative Education	0000	9780		123,856.00				
MAA	0000	9780		1,801,236.00				
Special Ed	1100	9780		6,168.00				
One Stop	1100	9780		9,410.00				
COE	0000	9780				10,850,546.30		
Special ED	0000	9780				130,241.00		
One Stop	0000	9780				42,958.00		
Educational Services	0000	9780				2,101,959.00		
ROP	0000	9780				14,492.00		
Alternative Education	0000	9780				157,996.00		
MAA	0000	9780				1,782,894.00		
Special Ed	1100	9780				6,168.00		
One Stop	1100	9780				6,401.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,669,561.05	2,962,120.00		3,016,563.70		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	9,229,985.00	8,798,778.00	4,771,441.20	8,856,149.00	57,371.00	0.7%
Education Protection Account State Aid - Current Year		8012	666,631.00	1,005,676.00	408,368.00	1,005,676.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	14,110.00	13,930.00	0.00	13,930.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	751.00	300.00	0.00	300.00	0.00	0.0%
County & District Taxes								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Secured Roll Taxes		8041	1,970,326.00	2,046,270.00	0.00	2,046,270.00	0.00	0.0%
Unsecured Roll Taxes		8042	99,621.00	103,870.00	0.00	103,870.00	0.00	0.0%
Prior Years' Taxes		8043	6,586.00	5,820.00	0.00	5,820.00	0.00	0.0%
Supplemental Taxes		8044	39,803.00	41,730.00	0.00	41,730.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	13,661.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	20,130.00	0.00	20,130.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sups.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			12,041,474.00	12,036,504.00	5,179,809.20	12,093,875.00	57,371.00	0.5%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	57,876.00	57,451.00	0.00	57,451.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			12,099,350.00	12,093,955.00	5,179,809.20	12,151,326.00	57,371.00	0.5%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	509,050.00	514,623.00	0.00	515,796.00	1,173.00	0.2%
Special Education Discretionary Grants		8182	137,155.00	143,143.00	22,068.26	143,143.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	56,194.00	56,194.00	0.00	56,194.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	102,907.00	106,387.00	47,210.00	106,862.00	475.00	0.4%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	13,349.00	13,668.00	9,061.33	13,668.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	48,196.00	44,478.00	17,975.00	44,690.00	212.00	0.5%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	93,503.00	135,219.00	82,771.75	135,219.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	3,528,939.00	3,590,374.00	1,271,655.38	3,603,049.00	12,675.00	0.4%
<b>TOTAL, FEDERAL REVENUE</b>			<b>4,489,293.00</b>	<b>4,604,086.00</b>	<b>1,450,741.72</b>	<b>4,618,621.00</b>	<b>14,535.00</b>	<b>0.3%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	10,131,769.00	9,923,103.00	5,803,830.00	10,033,909.00	110,806.00	1.1%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	339,502.00	350,987.00	193,043.00	350,987.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	44,757.00	49,851.00	49,851.00	49,851.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	87,614.00	87,614.00	25,246.46	87,614.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	567,756.00	500,594.00	177,945.66	505,917.00	5,323.00	1.1%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	125,000.00	125,000.00	100,000.00	125,000.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	61,089.00	62,062.00	50,164.80	62,062.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,192,917.00	2,740,012.00	1,319,050.22	2,815,347.00	75,335.00	2.7%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>13,550,404.00</b>	<b>13,839,223.00</b>	<b>7,719,131.14</b>	<b>14,030,687.00</b>	<b>191,464.00</b>	<b>1.4%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%

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Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	30,761.00	30,761.00	2,582.52	19,632.00	(11,129.00)	-36.2%
All Other Sales		8639	65,000.00	65,000.00	112,905.10	65,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	350,000.00	350,000.00	0.00	350,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	4,942,778.00	5,622,859.00	1,428,670.68	5,895,810.00	272,951.00	4.9%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,736,647.00	2,175,353.00	374,813.75	2,166,449.00	(8,904.00)	-0.4%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	5,196,039.00	4,131,960.00	2,711,756.77	5,349,253.00	1,217,293.00	29.5%
Tuition		8710	9,480,869.00	10,709,434.00	5,168,843.00	11,276,899.00	567,465.00	5.3%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%

2025-26 Second Interim  
County School Service Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER LOCAL REVENUE			21,802,094.00	23,085,367.00	9,799,571.82	25,123,043.00	2,037,676.00	8.8%
TOTAL, REVENUES			51,941,141.00	53,622,631.00	24,149,253.88	55,923,677.00	2,301,046.00	4.3%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	6,228,976.00	6,223,016.00	3,274,695.61	6,490,469.00	(267,453.00)	-4.3%
Certificated Pupil Support Salaries		1200	1,557,591.00	1,648,360.00	916,589.94	1,651,833.00	(3,473.00)	-0.2%
Certificated Supervisors' and Administrators' Salaries		1300	3,562,538.00	3,530,004.00	1,996,286.05	3,611,130.00	(81,126.00)	-2.3%
Other Certificated Salaries		1900	8,000.00	8,000.00	4,000.00	8,000.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			11,357,105.00	11,409,380.00	6,191,571.60	11,761,432.00	(352,052.00)	-3.1%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	4,186,006.00	4,158,306.00	2,115,542.28	4,227,539.00	(69,233.00)	-1.7%
Classified Support Salaries		2200	2,626,797.00	2,623,663.00	1,486,584.25	2,770,794.00	(147,131.00)	-5.6%
Classified Supervisors' and Administrators' Salaries		2300	2,779,944.00	3,170,496.00	1,790,256.91	3,198,521.00	(28,025.00)	-0.9%
Clerical, Technical and Office Salaries		2400	3,398,967.00	3,308,943.00	1,853,647.25	3,272,053.00	36,890.00	1.1%
Other Classified Salaries		2900	1,332,896.00	1,592,044.00	956,481.95	1,595,761.00	(3,717.00)	-0.2%
TOTAL, CLASSIFIED SALARIES			14,324,610.00	14,853,452.00	8,202,512.64	15,064,668.00	(211,216.00)	-1.4%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	2,723,419.00	2,685,529.00	977,845.42	2,718,944.00	(33,415.00)	-1.2%
PERS		3201-3202	3,824,635.00	3,901,758.00	2,121,185.56	3,992,140.00	(90,382.00)	-2.3%
OASDI/Medicare/Alternative		3301-3302	1,388,077.00	1,419,586.00	776,737.23	1,445,188.00	(25,602.00)	-1.8%
Health and Welfare Benefits		3401-3402	2,274,835.00	2,492,222.00	1,302,076.98	2,418,736.00	73,486.00	2.9%
Unemployment Insurance		3501-3502	18,063.00	13,517.00	8,697.93	13,917.00	(400.00)	-3.0%
Workers' Compensation		3601-3602	453,667.00	464,978.00	255,919.71	476,907.00	(11,929.00)	-2.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	258,480.00	265,664.00	147,934.21	269,250.00	(3,586.00)	-1.3%
Other Employee Benefits		3901-3902	1,197,005.00	1,243,525.00	696,483.49	1,271,272.00	(27,747.00)	-2.2%
TOTAL, EMPLOYEE BENEFITS			12,138,181.00	12,486,779.00	6,286,880.53	12,606,354.00	(119,575.00)	-1.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	50,830.00	43,458.00	32,611.14	51,369.00	(7,911.00)	-18.2%
Books and Other Reference Materials		4200	2,514.00	4,952.00	3,738.27	5,806.00	(854.00)	-17.2%
Materials and Supplies		4300	997,082.00	1,157,078.00	377,847.22	1,115,576.00	41,502.00	3.6%
Noncapitalized Equipment		4400	210,420.00	315,625.00	190,284.72	400,871.00	(85,246.00)	-27.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,260,846.00	1,521,113.00	604,481.35	1,573,622.00	(52,509.00)	-3.5%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	2,185,731.00	2,713,984.00	1,028,241.12	2,722,984.00	(9,000.00)	-0.3%
Travel and Conferences		5200	372,567.00	393,781.00	157,948.08	419,886.00	(26,105.00)	-6.6%
Dues and Memberships		5300	103,026.00	106,425.00	91,492.24	105,219.00	1,206.00	1.1%
Insurance		5400-5450	273,148.00	272,547.00	337,049.19	344,585.00	(72,038.00)	-26.4%
Operations and Housekeeping Services		5500	430,112.00	437,136.00	186,377.02	452,136.00	(15,000.00)	-3.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	708,135.00	729,129.00	309,472.07	716,275.00	12,854.00	1.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(508,159.00)	(359,214.00)	(45,210.70)	(356,345.00)	(2,869.00)	0.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Professional/Consulting Services and Operating Expenditures		5800	5,749,623.00	8,382,070.00	3,892,705.38	8,685,357.00	(303,287.00)	-3.6%
Communications		5900	126,507.00	124,588.00	37,839.83	126,278.00	(1,690.00)	-1.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>9,440,690.00</b>	<b>12,800,446.00</b>	<b>5,995,914.23</b>	<b>13,216,375.00</b>	<b>(415,929.00)</b>	<b>-3.2%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	123,626.00	514,667.00	476,743.40	543,806.00	(29,139.00)	-5.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	100,337.00	286,682.00	15,999.56	284,682.00	2,000.00	0.7%
Equipment Replacement		6500	49,515.00	49,515.00	28,500.00	42,800.00	6,715.00	13.6%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>273,478.00</b>	<b>850,864.00</b>	<b>521,242.96</b>	<b>871,288.00</b>	<b>(20,424.00)</b>	<b>-2.4%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	76,155.00	76,155.00	0.00	76,155.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	30,000.00	0.00	30,000.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
All Other Transfers	All Other	7221-7223	0.00	0.00	0.00	8,503.00	(8,503.00)	New
All Other Transfers Out to All Others		7299	0.00	285.00	818.00	818.00	(533.00)	-187.0%
Debt Service								
Debt Service - Interest		7438	847,732.00	576,458.00	288,228.63	576,458.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>2,771,989.00</b>	<b>3,662,372.00</b>	<b>827,810.09</b>	<b>3,574,051.00</b>	<b>88,321.00</b>	<b>2.4%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	(6.19)	0.00		
Transfers of Indirect Costs - Interfund		7350	(125,714.00)	(151,264.00)	(53,886.17)	(152,283.00)	1,019.00	-0.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(125,714.00)	(151,264.00)	(53,892.36)	(152,283.00)	1,019.00	-0.7%
TOTAL, EXPENDITURES			51,441,185.00	57,433,142.00	28,576,521.04	58,515,507.00	(1,082,365.00)	-1.9%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	34,000.00	34,000.00	0.00	39,055.00	5,055.00	14.9%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			34,000.00	34,000.00	0.00	39,055.00	5,055.00	14.9%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	2,500.00	2,500.00	0.00	2,500.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	416,566.00	398,925.00	0.00	416,388.00	(17,463.00)	-4.4%
Other Authorized Interfund Transfers Out		7619	1,530,970.00	1,407,833.00	0.00	1,396,879.00	10,954.00	0.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,950,036.00	1,809,258.00	0.00	1,815,767.00	(6,509.00)	-0.4%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%

2025-26 Second Interim  
County School Service Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,916,036.00)	(1,775,258.00)	0.00	(1,776,712.00)	1,454.00	-0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	11,259,439.00	11,219,900.00	5,179,809.20	11,277,271.00	57,371.00	0.5%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	115,994.00	139,640.00	88,917.33	140,509.00	869.00	0.6%
4) Other Local Revenue		8600-8799	4,301,017.00	4,652,867.00	2,408,619.43	4,662,769.00	9,902.00	0.2%
5) TOTAL, REVENUES			15,676,450.00	16,012,407.00	7,677,345.96	16,080,549.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,907,076.00	1,915,015.00	984,555.68	1,915,980.00	(965.00)	-0.1%
2) Classified Salaries		2000-2999	5,689,981.00	5,682,901.00	3,206,334.61	5,780,685.00	(97,784.00)	-1.7%
3) Employee Benefits		3000-3999	3,194,871.00	3,167,710.00	1,756,157.41	3,201,511.00	(33,801.00)	-1.1%
4) Books and Supplies		4000-4999	527,371.00	533,442.00	180,369.50	558,696.00	(25,254.00)	-4.7%
5) Services and Other Operating Expenditures		5000-5999	1,872,554.00	2,312,119.00	1,745,667.91	2,419,095.00	(106,976.00)	-4.6%
6) Capital Outlay		6000-6999	253,478.00	641,519.00	513,243.18	661,943.00	(20,424.00)	-3.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	847,732.00	576,743.00	289,046.63	585,779.00	(9,036.00)	-1.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,755,131.00)	(2,927,740.00)	(1,299,045.20)	(3,018,319.00)	90,579.00	-3.1%
9) TOTAL, EXPENDITURES			11,537,932.00	11,901,709.00	7,376,329.72	12,105,370.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			4,138,518.00	4,110,698.00	301,016.24	3,975,179.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	34,000.00	34,000.00	0.00	39,055.00	5,055.00	14.9%
b) Transfers Out		7600-7629	1,950,036.00	1,809,258.00	0.00	1,815,767.00	(6,509.00)	-0.4%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(783,725.00)	(866,460.00)	(310.00)	(844,526.00)	21,934.00	-2.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,699,761.00)	(2,641,718.00)	(310.00)	(2,621,238.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>								
			1,438,757.00	1,468,980.00	300,706.24	1,353,941.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	14,787,767.00	16,766,777.00		16,766,778.00	1.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,787,767.00	16,766,777.00		16,766,778.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,787,767.00	16,766,777.00		16,766,778.00		
2) Ending Balance, June 30 (E + F1e)			16,226,524.00	18,235,757.00		18,120,719.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	10,500.00	10,500.00		10,500.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	13,546,462.95	15,263,137.00		15,093,655.30		
COE	0000	9780	10,898,194.95					
Special Ed	0000	9780	215,503.00					
One Stop	0000	9780	46,948.00					
Educational Services	0000	9780	2,231,362.00					
ROP	0000	9780	4,820.00					
MAA	0000	9780	123,701.00					
One Stop	1100	9780	25,934.00					
COE	0000	9780		11,032,651.00				
Special Ed	0000	9780		130,241.00				
One Stop	0000	9780		39,683.00				
Educational Services	0000	9780		2,105,400.00				
ROP	0000	9780		14,492.00				
Alternative Education	0000	9780		123,856.00				
MAA	0000	9780		1,801,236.00				
Special Ed	1100	9780		6,168.00				
One Stop	1100	9780		9,410.00				
COE	0000	9780				10,850,546.30		
Special ED	0000	9780				130,241.00		
One Stop	0000	9780				42,958.00		
Educational Services	0000	9780				2,101,959.00		
ROP	0000	9780				14,492.00		
Alternative Education	0000	9780				157,996.00		
MAA	0000	9780				1,782,894.00		
Special Ed	1100	9780				6,168.00		
One Stop	1100	9780				6,401.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,669,561.05	2,962,120.00		3,016,563.70		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	9,229,985.00	8,798,778.00	4,771,441.20	8,856,149.00	57,371.00	0.7%
Education Protection Account State Aid - Current Year		8012	666,631.00	1,005,676.00	408,368.00	1,005,676.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	14,110.00	13,930.00	0.00	13,930.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	751.00	300.00	0.00	300.00	0.00	0.0%
County & District Taxes								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Secured Roll Taxes		8041	1,970,326.00	2,046,270.00	0.00	2,046,270.00	0.00	0.0%
Unsecured Roll Taxes		8042	99,621.00	103,870.00	0.00	103,870.00	0.00	0.0%
Prior Years' Taxes		8043	6,586.00	5,820.00	0.00	5,820.00	0.00	0.0%
Supplemental Taxes		8044	39,803.00	41,730.00	0.00	41,730.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	13,661.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	20,130.00	0.00	20,130.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			12,041,474.00	12,036,504.00	5,179,809.20	12,093,875.00	57,371.00	0.5%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	57,876.00	57,451.00	0.00	57,451.00	0.00	0.0%
Property Taxes Transfers		8097	(839,911.00)	(874,055.00)	0.00	(874,055.00)	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			11,259,439.00	11,219,900.00	5,179,809.20	11,277,271.00	57,371.00	0.5%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Immigrant Student Program	4201	8290						
Title III, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	44,757.00	49,851.00	49,851.00	49,851.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	62,075.00	62,075.00	27,499.83	62,075.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Arts and Music in Schools (Prop 28)	6770	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	9,162.00	27,714.00	11,566.50	28,583.00	869.00	3.1%
<b>TOTAL, OTHER STATE REVENUE</b>			115,994.00	139,640.00	88,917.33	140,509.00	869.00	0.6%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	30,761.00	30,761.00	2,582.52	19,632.00	(11,129.00)	-36.2%
All Other Sales		8639	65,000.00	65,000.00	71,580.10	65,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	350,000.00	350,000.00	0.00	350,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	2,307,359.00	2,442,512.00	1,401,258.68	2,444,162.00	1,650.00	0.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	3,552.00	3,552.00	571.82	3,552.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	1,448,694.00	1,594,269.00	850,946.31	1,634,064.00	39,795.00	2.5%
Tuition		8710	95,651.00	166,773.00	81,680.00	146,359.00	(20,414.00)	-12.2%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>4,301,017.00</b>	<b>4,652,867.00</b>	<b>2,408,619.43</b>	<b>4,662,769.00</b>	<b>9,902.00</b>	<b>0.2%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>TOTAL, REVENUES</b>			15,676,450.00	16,012,407.00	7,677,345.96	16,080,549.00	68,142.00	0.4%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	376,765.00	480,241.00	231,257.18	488,954.00	(8,713.00)	-1.8%
Certificated Pupil Support Salaries		1200	2,815.00	6,961.00	1,541.55	7,561.00	(600.00)	-8.6%
Certificated Supervisors' and Administrators' Salaries		1300	1,519,496.00	1,419,813.00	747,756.95	1,411,465.00	8,348.00	0.6%
Other Certificated Salaries		1900	8,000.00	8,000.00	4,000.00	8,000.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			1,907,076.00	1,915,015.00	984,555.68	1,915,980.00	(965.00)	-0.1%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	18,936.00	935.00	472.01	1,072.00	(137.00)	-14.7%
Classified Support Salaries		2200	495,430.00	500,472.00	272,910.96	515,591.00	(15,119.00)	-3.0%
Classified Supervisors' and Administrators' Salaries		2300	2,376,362.00	2,625,223.00	1,472,944.28	2,641,986.00	(16,763.00)	-0.6%
Clerical, Technical and Office Salaries		2400	2,428,240.00	2,263,864.00	1,289,145.31	2,313,147.00	(49,283.00)	-2.2%
Other Classified Salaries		2900	371,013.00	292,407.00	170,862.05	308,889.00	(16,482.00)	-5.6%
<b>TOTAL, CLASSIFIED SALARIES</b>			5,689,981.00	5,682,901.00	3,206,334.61	5,780,685.00	(97,784.00)	-1.7%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	332,017.00	310,460.00	160,646.12	308,468.00	1,992.00	0.6%
PERS		3201-3202	1,541,503.00	1,532,568.00	850,714.97	1,556,836.00	(24,268.00)	-1.6%
OASDI/Medicare/Alternative		3301-3302	472,006.00	461,825.00	257,965.66	469,143.00	(7,318.00)	-1.6%
Health and Welfare Benefits		3401-3402	408,769.00	411,870.00	228,964.57	412,840.00	(970.00)	-0.2%
Unemployment Insurance		3501-3502	3,833.00	3,821.00	2,878.68	3,873.00	(52.00)	-1.4%
Workers' Compensation		3601-3602	132,252.00	132,238.00	73,228.53	134,076.00	(1,838.00)	-1.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	77,691.00	75,429.00	43,319.06	77,345.00	(1,916.00)	-2.5%
Other Employee Benefits		3901-3902	226,800.00	239,499.00	138,439.82	238,930.00	569.00	0.2%
<b>TOTAL, EMPLOYEE BENEFITS</b>			3,194,871.00	3,167,710.00	1,756,157.41	3,201,511.00	(33,801.00)	-1.1%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	27,300.00	3,000.00	693.45	7,000.00	(4,000.00)	-133.3%
Books and Other Reference Materials		4200	948.00	3,198.00	1,130.70	3,198.00	0.00	0.0%
Materials and Supplies		4300	435,762.00	454,686.00	151,170.30	461,139.00	(6,453.00)	-1.4%
Noncapitalized Equipment		4400	63,361.00	72,558.00	27,375.05	87,359.00	(14,801.00)	-20.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			527,371.00	533,442.00	180,369.50	558,696.00	(25,254.00)	-4.7%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	43,330.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	160,835.00	166,785.00	79,536.35	168,107.00	(1,322.00)	-0.8%
Dues and Memberships		5300	94,065.00	97,547.00	84,910.35	96,122.00	1,425.00	1.5%
Insurance		5400-5450	269,126.00	269,525.00	335,035.85	341,569.00	(72,044.00)	-26.7%
Operations and Housekeeping Services		5500	430,112.00	437,136.00	186,377.02	452,136.00	(15,000.00)	-3.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	398,129.00	412,700.00	181,371.41	414,208.00	(1,508.00)	-0.4%
Transfers of Direct Costs		5710	(974,860.00)	(1,010,501.00)	(431,269.54)	(1,017,496.00)	6,995.00	-0.7%
Transfers of Direct Costs - Interfund		5750	(548,159.00)	(516,337.00)	(163,120.37)	(515,468.00)	(869.00)	0.2%
Professional/Consulting Services and Operating Expenditures		5800	1,909,111.00	2,363,899.00	1,449,449.57	2,389,497.00	(25,598.00)	-1.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Communications		5900	90,865.00	91,365.00	23,377.27	90,420.00	945.00	1.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,872,554.00	2,312,119.00	1,745,667.91	2,419,095.00	(106,976.00)	-4.6%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	103,626.00	494,667.00	476,743.40	523,806.00	(29,139.00)	-5.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	100,337.00	97,337.00	7,999.78	95,337.00	2,000.00	2.1%
Equipment Replacement		6500	49,515.00	49,515.00	28,500.00	42,800.00	6,715.00	13.6%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			253,478.00	641,519.00	513,243.18	661,943.00	(20,424.00)	-3.2%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements								
		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools								
		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools								
		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices								
		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs								
		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools								
		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices								
		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs								
		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools								
	6500	7221						
To County Offices								
	6500	7222						
To JPAs								
	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools								
	6360	7221						
To County Offices								
	6360	7222						
To JPAs								
	6360	7223						
Other Transfers of Apportionments								
	All Other	7221-7223	0.00	0.00	0.00	8,503.00	(8,503.00)	New
All Other Transfers								
		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others								
		7299	0.00	285.00	818.00	818.00	(533.00)	-187.0%
Debt Service								
Debt Service - Interest								
		7438	847,732.00	576,458.00	288,228.63	576,458.00	0.00	0.0%
Other Debt Service - Principal								
		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			847,732.00	576,743.00	289,046.63	585,779.00	(9,036.00)	-1.6%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Indirect Costs		7310	(2,629,417.00)	(2,776,476.00)	(1,245,159.03)	(2,866,036.00)	89,560.00	-3.2%
Transfers of Indirect Costs - Interfund		7350	(125,714.00)	(151,264.00)	(53,886.17)	(152,283.00)	1,019.00	-0.7%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(2,755,131.00)</b>	<b>(2,927,740.00)</b>	<b>(1,299,045.20)</b>	<b>(3,018,319.00)</b>	<b>90,579.00</b>	<b>-3.1%</b>
<b>TOTAL, EXPENDITURES</b>			<b>11,537,932.00</b>	<b>11,901,709.00</b>	<b>7,376,329.72</b>	<b>12,105,370.00</b>	<b>(203,661.00)</b>	<b>-1.7%</b>
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	34,000.00	34,000.00	0.00	39,055.00	5,055.00	14.9%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>34,000.00</b>	<b>34,000.00</b>	<b>0.00</b>	<b>39,055.00</b>	<b>5,055.00</b>	<b>14.9%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	2,500.00	2,500.00	0.00	2,500.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	416,566.00	398,925.00	0.00	416,388.00	(17,463.00)	-4.4%
Other Authorized Interfund Transfers Out		7619	1,530,970.00	1,407,833.00	0.00	1,396,879.00	10,954.00	0.8%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>1,950,036.00</b>	<b>1,809,258.00</b>	<b>0.00</b>	<b>1,815,767.00</b>	<b>(6,509.00)</b>	<b>-0.4%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(783,725.00)	(866,460.00)	(310.00)	(844,526.00)	21,934.00	-2.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>(783,725.00)</b>	<b>(866,460.00)</b>	<b>(310.00)</b>	<b>(844,526.00)</b>	<b>21,934.00</b>	<b>-2.5%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>(2,699,761.00)</b>	<b>(2,641,718.00)</b>	<b>(310.00)</b>	<b>(2,621,238.00)</b>	<b>20,480.00</b>	<b>-0.8%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	839,911.00	874,055.00	0.00	874,055.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,489,293.00	4,604,086.00	1,450,741.72	4,618,621.00	14,535.00	0.3%
3) Other State Revenue		8300-8599	13,434,410.00	13,699,583.00	7,630,213.81	13,890,178.00	190,595.00	1.4%
4) Other Local Revenue		8600-8799	17,501,077.00	18,432,500.00	7,390,952.39	20,460,274.00	2,027,774.00	11.0%
5) TOTAL, REVENUES			36,264,691.00	37,610,224.00	16,471,907.92	39,843,128.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	9,450,029.00	9,494,365.00	5,207,015.92	9,845,452.00	(351,087.00)	-3.7%
2) Classified Salaries		2000-2999	8,634,629.00	9,170,551.00	4,996,178.03	9,283,983.00	(113,432.00)	-1.2%
3) Employee Benefits		3000-3999	8,943,310.00	9,319,069.00	4,530,723.12	9,404,843.00	(85,774.00)	-0.9%
4) Books and Supplies		4000-4999	733,475.00	987,671.00	424,111.85	1,014,926.00	(27,255.00)	-2.8%
5) Services and Other Operating Expenditures		5000-5999	7,568,136.00	10,488,327.00	4,250,246.32	10,797,280.00	(308,953.00)	-2.9%
6) Capital Outlay		6000-6999	20,000.00	209,345.00	7,999.78	209,345.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,924,257.00	3,085,629.00	538,763.46	2,988,272.00	97,357.00	3.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,629,417.00	2,776,476.00	1,245,152.84	2,866,036.00	(89,560.00)	-3.2%
9) TOTAL, EXPENDITURES			39,903,253.00	45,531,433.00	21,200,191.32	46,410,137.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,638,562.00)	(7,921,209.00)	(4,728,283.40)	(6,567,009.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	783,725.00	866,460.00	310.00	844,526.00	(21,934.00)	-2.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			783,725.00	866,460.00	310.00	844,526.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,854,837.00)	(7,054,749.00)	(4,727,973.40)	(5,722,483.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	16,636,926.00	20,814,630.00		20,814,630.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,636,926.00	20,814,630.00		20,814,630.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,636,926.00	20,814,630.00		20,814,630.00		
2) Ending Balance, June 30 (E + F1e)			13,782,089.00	13,759,881.00		15,092,147.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	13,782,089.00	13,759,881.00		15,092,147.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	839,911.00	874,055.00	0.00	874,055.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, LCFF SOURCES			839,911.00	874,055.00	0.00	874,055.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	509,050.00	514,623.00	0.00	515,796.00	1,173.00	0.2%
Special Education Discretionary Grants		8182	137,155.00	143,143.00	22,068.26	143,143.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	56,194.00	56,194.00	0.00	56,194.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	102,907.00	106,387.00	47,210.00	106,862.00	475.00	0.4%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	13,349.00	13,668.00	9,061.33	13,668.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	48,196.00	44,478.00	17,975.00	44,690.00	212.00	0.5%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	93,503.00	135,219.00	82,771.75	135,219.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	3,528,939.00	3,590,374.00	1,271,655.38	3,603,049.00	12,675.00	0.4%
TOTAL, FEDERAL REVENUE			4,489,293.00	4,604,086.00	1,450,741.72	4,618,621.00	14,535.00	0.3%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	10,131,769.00	9,923,103.00	5,803,830.00	10,033,909.00	110,806.00	1.1%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	339,502.00	350,987.00	193,043.00	350,987.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	25,539.00	25,539.00	(2,253.37)	25,539.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	567,756.00	500,594.00	177,945.66	505,917.00	5,323.00	1.1%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	125,000.00	125,000.00	100,000.00	125,000.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	61,089.00	62,062.00	50,164.80	62,062.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,183,755.00	2,712,298.00	1,307,483.72	2,786,764.00	74,466.00	2.7%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>13,434,410.00</b>	<b>13,699,583.00</b>	<b>7,630,213.81</b>	<b>13,890,178.00</b>	<b>190,595.00</b>	<b>1.4%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	41,325.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	2,635,419.00	3,180,347.00	27,412.00	3,451,648.00	271,301.00	8.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,733,095.00	2,171,801.00	374,241.93	2,162,897.00	(8,904.00)	-0.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,747,345.00	2,537,691.00	1,860,810.46	3,715,189.00	1,177,498.00	46.4%
Tuition		8710	9,385,218.00	10,542,661.00	5,087,163.00	11,130,540.00	587,879.00	5.6%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>17,501,077.00</b>	<b>18,432,500.00</b>	<b>7,390,952.39</b>	<b>20,460,274.00</b>	<b>2,027,774.00</b>	<b>11.0%</b>
<b>TOTAL, REVENUES</b>			<b>36,264,691.00</b>	<b>37,610,224.00</b>	<b>16,471,907.92</b>	<b>39,843,128.00</b>	<b>2,232,904.00</b>	<b>5.9%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	5,852,211.00	5,742,775.00	3,043,438.43	6,001,515.00	(258,740.00)	-4.5%
Certificated Pupil Support Salaries		1200	1,554,776.00	1,641,399.00	915,048.39	1,644,272.00	(2,873.00)	-0.2%
Certificated Supervisors' and Administrators' Salaries		1300	2,043,042.00	2,110,191.00	1,248,529.10	2,199,665.00	(89,474.00)	-4.2%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>9,450,029.00</b>	<b>9,494,365.00</b>	<b>5,207,015.92</b>	<b>9,845,452.00</b>	<b>(351,087.00)</b>	<b>-3.7%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	4,167,070.00	4,157,371.00	2,115,070.27	4,226,467.00	(69,096.00)	-1.7%
Classified Support Salaries		2200	2,131,367.00	2,123,191.00	1,213,673.29	2,255,203.00	(132,012.00)	-6.2%
Classified Supervisors' and Administrators' Salaries		2300	403,582.00	545,273.00	317,312.63	556,535.00	(11,262.00)	-2.1%
Clerical, Technical and Office Salaries		2400	970,727.00	1,045,079.00	564,501.94	958,906.00	86,173.00	8.2%
Other Classified Salaries		2900	961,883.00	1,299,637.00	785,619.90	1,286,872.00	12,765.00	1.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>8,634,629.00</b>	<b>9,170,551.00</b>	<b>4,996,178.03</b>	<b>9,283,983.00</b>	<b>(113,432.00)</b>	<b>-1.2%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	2,391,402.00	2,375,069.00	817,199.30	2,410,476.00	(35,407.00)	-1.5%
PERS		3201-3202	2,283,132.00	2,369,190.00	1,270,470.59	2,435,304.00	(66,114.00)	-2.8%
OASDI/Medicare/Alternative		3301-3302	916,071.00	957,761.00	518,771.57	976,045.00	(18,284.00)	-1.9%
Health and Welfare Benefits		3401-3402	1,866,066.00	2,080,352.00	1,073,112.41	2,005,896.00	74,456.00	3.6%
Unemployment Insurance		3501-3502	14,230.00	9,696.00	5,819.25	10,044.00	(348.00)	-3.6%
Workers' Compensation		3601-3602	321,415.00	332,740.00	182,691.18	342,831.00	(10,091.00)	-3.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Active Employees		3751-3752	180,789.00	190,235.00	104,615.15	191,905.00	(1,670.00)	-0.9%
Other Employee Benefits		3901-3902	970,205.00	1,004,026.00	558,043.67	1,032,342.00	(28,316.00)	-2.8%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>8,943,310.00</b>	<b>9,319,069.00</b>	<b>4,530,723.12</b>	<b>9,404,843.00</b>	<b>(85,774.00)</b>	<b>-0.9%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	23,530.00	40,458.00	31,917.69	44,369.00	(3,911.00)	-9.7%
Books and Other Reference Materials		4200	1,566.00	1,754.00	2,607.57	2,608.00	(854.00)	-48.7%
Materials and Supplies		4300	561,320.00	702,392.00	226,676.92	654,437.00	47,955.00	6.8%
Noncapitalized Equipment		4400	147,059.00	243,067.00	162,909.67	313,512.00	(70,445.00)	-29.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>733,475.00</b>	<b>987,671.00</b>	<b>424,111.85</b>	<b>1,014,926.00</b>	<b>(27,255.00)</b>	<b>-2.8%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	2,142,401.00	2,713,984.00	1,028,241.12	2,722,984.00	(9,000.00)	-0.3%
Travel and Conferences		5200	211,732.00	226,996.00	78,411.73	251,779.00	(24,783.00)	-10.9%
Dues and Memberships		5300	8,961.00	8,878.00	6,581.89	9,097.00	(219.00)	-2.5%
Insurance		5400-5450	4,022.00	3,022.00	2,013.34	3,016.00	6.00	0.2%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	310,006.00	316,429.00	128,100.66	302,067.00	14,362.00	4.5%
Transfers of Direct Costs		5710	974,860.00	1,010,501.00	431,269.54	1,017,496.00	(6,995.00)	-0.7%
Transfers of Direct Costs - Interfund		5750	40,000.00	157,123.00	117,909.67	159,123.00	(2,000.00)	-1.3%
Professional/Consulting Services and Operating Expenditures		5800	3,840,512.00	6,018,171.00	2,443,255.81	6,295,860.00	(277,689.00)	-4.6%
Communications		5900	35,642.00	33,223.00	14,462.56	35,858.00	(2,635.00)	-7.9%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>7,568,136.00</b>	<b>10,488,327.00</b>	<b>4,250,246.32</b>	<b>10,797,280.00</b>	<b>(308,953.00)</b>	<b>-2.9%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	189,345.00	7,999.78	189,345.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>20,000.00</b>	<b>209,345.00</b>	<b>7,999.78</b>	<b>209,345.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	76,155.00	76,155.00	0.00	76,155.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	30,000.00	0.00	30,000.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	1,848,102.00	2,979,474.00	538,763.46	2,882,117.00	97,357.00	3.3%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,924,257.00	3,085,629.00	538,763.46	2,988,272.00	97,357.00	3.2%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	2,629,417.00	2,776,476.00	1,245,152.84	2,866,036.00	(89,560.00)	-3.2%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			2,629,417.00	2,776,476.00	1,245,152.84	2,866,036.00	(89,560.00)	-3.2%
TOTAL, EXPENDITURES			39,903,253.00	45,531,433.00	21,200,191.32	46,410,137.00	(878,704.00)	-1.9%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	783,725.00	866,460.00	310.00	844,526.00	(21,934.00)	-2.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			783,725.00	866,460.00	310.00	844,526.00	(21,934.00)	-2.5%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			783,725.00	866,460.00	310.00	844,526.00	21,934.00	2.5%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)		24,857.33	0.00%	24,857.33	0.00%	24,857.33
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF Sources	8010-8099	12,151,326.00	(.32%)	12,112,551.00	.45%	12,166,932.00
2. Federal Revenues	8100-8299	4,618,621.00	.36%	4,635,041.00	0.00%	4,635,041.00
3. Other State Revenues	8300-8599	14,030,687.00	.18%	14,055,418.00	(.89%)	13,930,418.00
4. Other Local Revenues	8600-8799	25,123,043.00	8.17%	27,175,762.00	.90%	27,421,290.00
5. Other Financing Sources						
a. Transfers In	8900-8929	39,055.00	0.00%	39,055.00	0.00%	39,055.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		55,962,732.00	3.67%	58,017,827.00	.30%	58,192,736.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				11,761,432.00		12,216,813.00
b. Step & Column Adjustment				211,706.00		219,903.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				243,675.00		221,499.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,761,432.00	3.87%	12,216,813.00	3.61%	12,658,215.00
2. Classified Salaries						
a. Base Salaries				15,064,668.00		15,434,170.00
b. Step & Column Adjustment				271,164.00		277,815.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				98,338.00		163,179.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	15,064,668.00	2.45%	15,434,170.00	2.86%	15,875,164.00
3. Employee Benefits	3000-3999	12,606,354.00	2.64%	12,938,665.00	3.83%	13,434,423.00
4. Books and Supplies	4000-4999	1,573,622.00	(3.49%)	1,518,755.00	3.90%	1,578,022.00
5. Services and Other Operating Expenditures	5000-5999	13,216,375.00	(4.61%)	12,607,186.00	.55%	12,677,135.00
6. Capital Outlay	6000-6999	871,288.00	(33.37%)	580,519.00	25.84%	730,519.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,574,051.00	(39.20%)	2,173,140.00	(1.97%)	2,130,377.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(152,283.00)	0.00%	(152,283.00)	0.00%	(152,283.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,815,767.00	0.00%	1,815,767.00	0.00%	1,815,767.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		60,331,274.00	(1.99%)	59,132,732.00	2.73%	60,747,339.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)		(4,368,542.00)		(1,114,905.00)		(2,554,603.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		37,581,408.00		33,212,866.00		32,097,961.00
2. Ending Fund Balance (Sum lines C and D1)		33,212,866.00		32,097,961.00		29,543,358.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	10,500.00		10,500.00		10,500.00
b. Restricted	9740	15,092,147.00		13,692,221.00		11,377,692.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
d. Assigned	9780	15,093,655.30		15,438,603.00		15,117,799.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,016,563.70		2,956,637.00		3,037,367.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		33,212,866.00		32,097,961.00		29,543,358.00
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,016,563.70		2,956,637.00		3,037,367.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		3,016,563.70		2,956,637.00		3,037,367.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.00%		5.00%		5.00%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		8,747,410.00		8,747,410.00		8,747,410.00
2. County Office's Total Expenditures and Other Financing Uses Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)						
		60,331,274.00		59,132,732.00		60,747,339.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		60,331,274.00		59,132,732.00		60,747,339.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		60,331,274.00		59,132,732.00		60,747,339.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 8 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,809,938.22		1,773,981.96		1,822,420.17
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details)		774,000.00		774,000.00		774,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,809,938.22		1,773,981.96		1,822,420.17
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)		24,857.33	0.00%	24,857.33	0.00%	24,857.33
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF Sources	8010-8099	11,277,271.00	(.34%)	11,238,496.00	.48%	11,292,877.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	140,509.00	0.00%	140,509.00	0.00%	140,509.00
4. Other Local Revenues	8600-8799	4,662,769.00	0.00%	4,662,769.00	0.00%	4,662,769.00
5. Other Financing Sources						
a. Transfers In	8900-8929	39,055.00	0.00%	39,055.00	0.00%	39,055.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(844,526.00)	(13.84%)	(727,608.00)	13.61%	(826,663.00)
6. Total (Sum lines A1 thru A5c)		15,275,078.00	.51%	15,353,221.00	(.29%)	15,308,547.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				1,915,980.00		2,443,312.00
b. Step & Column Adjustment				34,488.00		43,980.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				492,844.00		70,285.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,915,980.00	27.52%	2,443,312.00	4.68%	2,557,577.00
2. Classified Salaries						
a. Base Salaries				5,780,685.00		5,978,945.00
b. Step & Column Adjustment				104,052.00		107,621.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				94,208.00		9,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,780,685.00	3.43%	5,978,945.00	1.95%	6,095,566.00
3. Employee Benefits	3000-3999	3,201,511.00	6.41%	3,406,726.00	3.06%	3,510,885.00
4. Books and Supplies	4000-4999	558,696.00	1.97%	569,719.00	5.37%	600,306.00
5. Services and Other Operating Expenditures	5000-5999	2,419,095.00	3.08%	2,493,603.00	4.81%	2,613,552.00
6. Capital Outlay	6000-6999	661,943.00	(16.53%)	552,519.00	27.15%	702,519.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	585,779.00	31.17%	768,376.00	(5.57%)	725,613.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,018,319.00)	(1.91%)	(2,960,767.00)	3.80%	(3,073,164.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,815,767.00	0.00%	1,815,767.00	0.00%	1,815,767.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		13,921,137.00	8.24%	15,068,200.00	3.19%	15,548,621.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)		1,353,941.00		285,021.00		(240,074.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		16,766,778.00		18,120,719.00		18,405,740.00
2. Ending Fund Balance (Sum lines C and D1)		18,120,719.00		18,405,740.00		18,165,666.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	10,500.00		10,500.00		10,500.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
d. Assigned	9780	15,093,655.30		15,438,603.00		15,117,799.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,016,563.70		2,956,637.00		3,037,367.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		18,120,719.00		18,405,740.00		18,165,666.00
<b>E. AVAILABLE RESERVES</b>						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,016,563.70		2,956,637.00		3,037,367.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		3,016,563.70		2,956,637.00		3,037,367.00
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Move Salaries from restricted to unrestricted resources						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF Sources	8010-8099	874,055.00	0.00%	874,055.00	0.00%	874,055.00
2. Federal Revenues	8100-8299	4,618,621.00	.36%	4,635,041.00	0.00%	4,635,041.00
3. Other State Revenues	8300-8599	13,890,178.00	.18%	13,914,909.00	(.90%)	13,789,909.00
4. Other Local Revenues	8600-8799	20,460,274.00	10.03%	22,512,993.00	1.09%	22,758,521.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	844,526.00	(13.84%)	727,608.00	13.61%	826,663.00
6. Total (Sum lines A1 thru A5c)		40,687,654.00	4.86%	42,664,606.00	.51%	42,884,189.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				9,845,452.00		9,773,501.00
b. Step & Column Adjustment				177,218.00		175,923.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(249,169.00)		151,214.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,845,452.00	(.73%)	9,773,501.00	3.35%	10,100,638.00
2. Classified Salaries						
a. Base Salaries				9,283,983.00		9,455,225.00
b. Step & Column Adjustment				167,112.00		170,194.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				4,130.00		154,179.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,283,983.00	1.84%	9,455,225.00	3.43%	9,779,598.00
3. Employee Benefits	3000-3999	9,404,843.00	1.35%	9,531,939.00	4.11%	9,923,538.00
4. Books and Supplies	4000-4999	1,014,926.00	(6.49%)	949,036.00	3.02%	977,716.00
5. Services and Other Operating Expenditures	5000-5999	10,797,280.00	(6.33%)	10,113,583.00	(.49%)	10,063,583.00
6. Capital Outlay	6000-6999	209,345.00	(86.62%)	28,000.00	0.00%	28,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,988,272.00	(52.99%)	1,404,764.00	0.00%	1,404,764.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,866,036.00	(2.01%)	2,808,484.00	4.00%	2,920,881.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		46,410,137.00	(5.05%)	44,064,532.00	2.57%	45,198,718.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)		(5,722,483.00)		(1,399,926.00)		(2,314,529.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		20,814,630.00		15,092,147.00		13,692,221.00
2. Ending Fund Balance (Sum lines C and D1)		15,092,147.00		13,692,221.00		11,377,692.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	15,092,147.00		13,692,221.00		11,377,692.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		15,092,147.00		13,692,221.00		11,377,692.00
<b>E. AVAILABLE RESERVES</b>						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Move salaries from restricted to unrestricted resources						

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
			JUNE							
<b>ACTUALS THROUGH THE MONTH OF (Enter Month Name):</b>										
<b>A. BEGINNING CASH</b>										
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		434,699.00	12,202.00	1,406,931.00	780,448.00	20,311.00	984,632.00	1,540,585.00	791,890.00
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299		12,599.00	0.00	19,902.00	298,678.00	279,664.00	350,324.00	489,274.00	242,393.00
Other State Revenue	8300-8599		735,438.00	106,006.00	2,138,722.00	1,241,088.00	(381,920.00)	1,068,294.00	2,811,504.00	1,392,850.00
Other Local Revenue	8600-8799		105,056.00	1,018,875.00	266,160.00	510,823.00	282,826.00	1,511,892.00	6,103,940.00	1,450,678.00
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
<b>TOTAL RECEIPTS</b>			1,287,792.00	1,137,083.00	3,831,715.00	2,831,037.00	200,881.00	3,915,142.00	10,945,303.00	3,877,811.00
<b>C. DISBURSEMENTS</b>										
Certificated Salaries	1000-1999		308,540.00	947,794.00	923,522.00	940,565.00	967,338.00	1,122,103.00	981,710.00	1,250,972.00
Classified Salaries	2000-2999		691,665.00	1,172,517.00	1,324,141.00	1,178,432.00	1,341,185.00	1,196,067.00	1,298,506.00	1,283,601.00
Employee Benefits	3000-3999		411,731.00	950,254.00	977,561.00	982,754.00	993,272.00	980,355.00	990,954.00	1,072,114.00
Books and Supplies	4000-4999		90,917.00	104,711.00	124,478.00	88,050.00	77,509.00	49,910.00	68,906.00	95,275.00
Services	5000-5999		1,015,126.00	475,901.00	1,136,848.00	802,898.00	988,635.00	712,165.00	875,942.00	946,152.00
Capital Outlay	6000-6999		2,203.00	32,203.00	25,300.00	0.00	19,430.00	271,097.00	171,010.00	26,135.00
Other Outgo	7000-7499		(5,645.00)	(10,553.00)	802,565.00	7,471.00	(14,619.00)	(12,115.00)	7,427.00	(12,205.00)
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		2,514,537.00	3,672,827.00	5,314,415.00	4,000,170.00	4,372,750.00	4,319,582.00	4,394,455.00	4,662,044.00
<b>TOTAL DISBURSEMENTS</b>										
<b>D. BALANCE SHEET ITEMS</b>										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	9,140,043.00	4,294,585.00	2,041,531.00	711,091.00	772,613.00	164,484.00	6,956.00	(12,690.00)	42,014.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
<b>SUBTOTAL</b>		9,140,043.00	4,294,585.00	2,041,531.00	711,091.00	772,613.00	164,484.00	6,956.00	(12,690.00)	42,014.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	2,668,119.00	1,058,345.00	1,009,030.00	384,476.00	(1,133.00)	(15,390.00)	7,146.00	74,555.00	32,195.00
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
<b>SUBTOTAL</b>		2,668,119.00	1,058,345.00	1,009,030.00	384,476.00	(1,133.00)	(15,390.00)	7,146.00	74,555.00	32,195.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
<b>TOTAL BALANCE SHEET ITEMS</b>		6,471,924.00	3,236,240.00	1,032,501.00	326,615.00	773,746.00	179,874.00	(190.00)	(87,245.00)	9,819.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			2,009,495.00	(1,503,243.00)	(1,156,085.00)	(395,387.00)	(3,991,995.00)	(404,630.00)	6,463,603.00	(774,414.00)
<b>F. ENDING CASH (A + E)</b>			33,129,074.00	31,625,831.00	30,469,746.00	30,074,359.00	26,082,364.00	25,677,734.00	32,141,337.00	31,366,923.00
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>										

Description	Object	ACTUALS THROUGH THE MONTH OF (Enter Month Name):					June	Accruals	Adjustments	TOTAL	BUDGET
		March	April	May	June	July					
A. BEGINNING CASH	JUNE	31,366,923.00	29,661,118.00	32,187,109.00	32,420,830.00						
B. RECEIPTS											
LCFF Sources											
Principal Apportionment	8010-8019	1,043,309.00	791,890.00	791,890.00	1,263,037.00	0.00			9,861,824.00	9,861,825.00	
Property Taxes	8020-8079	0.00	(30,417.00)	0.00	2,262,467.00				2,232,050.00	2,232,050.00	
Miscellaneous Funds	8080-8099				57,451.00				57,451.00	57,451.00	
Federal Revenue	8100-8299	409,274.00	141,212.00	290,429.00	2,084,870.00				4,618,619.00	4,618,621.00	
Other State Revenue	8300-8599	54,671.00	2,056,365.00	1,653,672.00	1,154,000.00				14,030,690.00	14,030,687.00	
Other Local Revenue	8600-8799	1,406,452.00	3,932,034.00	2,744,032.00	5,790,276.00				25,123,044.00	25,123,043.00	
Interfund Transfers In	8900-8929				39,055.00				39,055.00	39,055.00	
All Other Financing Sources	8930-8979								0.00	0.00	
TOTAL RECEIPTS		2,913,706.00	6,891,084.00	5,480,023.00	12,651,156.00	0.00		0.00	55,962,733.00	55,962,732.00	
C. DISBURSEMENTS											
Certificated Salaries	1000-1999	1,016,429.00	1,035,851.00	999,464.00	1,267,145.00	0.00			11,761,433.00	11,761,432.00	
Classified Salaries	2000-2999	1,213,251.00	1,298,525.00	1,510,509.00	1,556,269.00				15,064,668.00	15,064,668.00	
Employee Benefits	3000-3999	969,590.00	1,024,403.00	1,135,036.00	2,118,330.00				12,606,354.00	12,606,354.00	
Books and Supplies	4000-4999	97,335.00	119,483.00	115,909.00	541,139.00				1,573,622.00	1,573,622.00	
Services	5000-5999	1,131,746.00	932,438.00	1,092,958.00	3,105,567.00				13,216,376.00	13,216,375.00	
Capital Outlay	6000-6999	49,141.00	77,923.00	24,677.00	172,169.00				871,288.00	871,288.00	
Other Outgo	7000-7499	250,516.00	(13,683.00)	347,075.00	2,075,534.00				3,421,768.00	3,421,768.00	
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	1,815,767.00				1,815,767.00	1,815,767.00	
All Other Financing Uses	7630-7699								0.00	0.00	

Second Interim  
2025-26 Budget  
Cashflow Worksheet - Budget Year (1)

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		4,728,008.00	4,474,940.00	5,225,628.00	12,651,920.00	0.00	0.00	60,331,276.00	60,331,274.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	107,613.00	109,532.00	(20,739.00)	(11,428,588.00)	12,341,547.00		9,129,949.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		107,613.00	109,532.00	(20,739.00)	(11,428,588.00)	12,341,547.00	0.00	9,129,949.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(884.00)	(315.00)	(65.00)	(2,874,416.00)	2,994,577.00		2,668,121.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(884.00)	(315.00)	(65.00)	(2,874,416.00)	2,994,577.00	0.00	2,668,121.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		108,497.00	109,847.00	(20,674.00)	(8,554,172.00)	9,346,970.00	0.00	6,461,828.00	
E. NET INCREASE/DECREASE (B - C + D)		(1,705,805.00)	2,525,991.00	233,721.00	(8,554,936.00)	9,346,970.00	0.00	2,093,285.00	(4,368,542.00)
F. ENDING CASH (A + E)		29,661,118.00	32,187,109.00	32,420,830.00	23,865,894.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								33,212,864.00	

Description	Object	Beginning Balances (Ref. Only)	ACTUALS THROUGH THE MONTH OF (Enter Month Name):											
			July	August	September	October	November	December	January	February				
A. BEGINNING CASH			23,865,894.00	26,190,897.00	26,325,724.00	25,073,607.00	25,683,788.00	24,147,149.00	22,755,267.00	25,810,622.00				
B. RECEIPTS														
LCFF Sources														
Principal Apportionment	8010-8019		345,008.00	345,008.00	822,886.00	621,014.00	621,014.00	822,886.00	621,014.00	621,014.00	621,014.00	621,014.00	621,014.00	
Property Taxes	8020-8079		0.00	173.00	0.00	104.00	0.00	0.00	24,464.00	0.00	0.00	0.00	0.00	
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Federal Revenue	8100-8299		73,376.00	87,916.00	180,959.00	292,687.00	229,337.00	251,250.00	337,366.00	243,255.00				
Other State Revenue	8300-8599		829,404.00	730,875.00	1,160,668.00	1,054,153.00	1,163,890.00	261,527.00	2,065,934.00	1,395,305.00				
Other Local Revenue	8600-8799		109,179.00	197,680.00	606,394.00	1,410,461.00	734,263.00	1,045,628.00	3,843,340.00	1,569,208.00				
Interfund Transfers In	8900-8929													
All Other Financing Sources	8930-8979													
TOTAL RECEIPTS			1,356,967.00	1,361,652.00	2,770,907.00	3,378,419.00	2,748,504.00	2,381,291.00	6,892,118.00	3,828,782.00				
C. DISBURSEMENTS														
Certificated Salaries	1000-1999		341,333.00	949,849.00	915,086.00	948,247.00	986,194.00	1,081,578.00	988,544.00	1,299,407.00				
Classified Salaries	2000-2999		772,993.00	1,193,552.00	1,212,583.00	1,252,504.00	1,267,385.00	1,243,566.00	1,271,014.00	1,315,085.00				
Employee Benefits	3000-3999		459,548.00	936,309.00	967,977.00	989,912.00	1,001,683.00	994,934.00	996,894.00	1,100,376.00				
Books and Supplies	4000-4999		33,630.00	178,155.00	160,951.00	154,302.00	112,278.00	106,548.00	130,948.00	91,953.00				
Services	5000-5999		1,279,069.00	682,479.00	893,476.00	889,944.00	835,878.00	666,706.00	1,010,193.00	902,541.00				
Capital Outlay	6000-6999		0.00	67,002.00	12,418.00	159,986.00	21,479.00	5,616.00	148,690.00	17,413.00				
Other Outgo	7000-7499		(9,958.00)	35,828.00	285,441.00	(8,612.00)	98,976.00	2,132.00	(7,682.00)					
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	2,078.00	234,293.00	0.00	0.00	0.00				

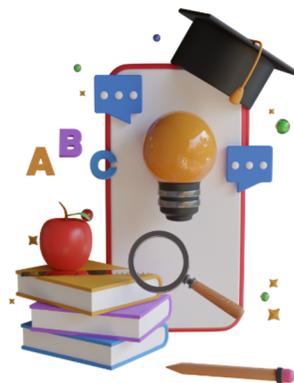
Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		2,876,615.00	4,043,174.00	4,447,932.00	4,388,361.00	4,558,166.00	4,101,080.00	4,538,601.00	4,719,567.00
<b>TOTAL DISBURSEMENTS</b>										
<b>D. BALANCE SHEET ITEMS</b>										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	12,341,547.00	4,946,593.00	3,937,840.00	1,078,889.00	1,594,079.00	269,435.00	320,907.00	776,515.00	56,731.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
<b>SUBTOTAL</b>		12,341,547.00	4,946,593.00	3,937,840.00	1,078,889.00	1,594,079.00	269,435.00	320,907.00	776,515.00	56,731.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	2,994,577.00	1,101,942.00	1,121,491.00	653,981.00	(26,044.00)	(3,588.00)	(7,000.00)	74,677.00	36,134.00
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
<b>SUBTOTAL</b>		2,994,577.00	1,101,942.00	1,121,491.00	653,981.00	(26,044.00)	(3,588.00)	(7,000.00)	74,677.00	36,134.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
<b>TOTAL BALANCE SHEET ITEMS</b>		9,346,970.00	3,844,651.00	2,816,349.00	424,908.00	1,620,123.00	273,023.00	327,907.00	701,838.00	20,597.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			2,325,003.00	134,827.00	(1,252,117.00)	610,181.00	(1,536,639.00)	(1,391,882.00)	3,055,355.00	(870,188.00)
<b>F. ENDING CASH (A + E)</b>			26,190,897.00	26,325,724.00	25,073,607.00	25,683,788.00	24,147,149.00	22,755,267.00	25,810,622.00	24,940,434.00
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>										

Description	Object	ACTUALS THROUGH THE MONTH OF (Enter Month Name):					June	Accruals	Adjustments	TOTAL	BUDGET
		March	April	May	June	July					
A. BEGINNING CASH	JUNE	24,940,434.00	23,248,325.00	25,935,832.00	26,892,514.00						
B. RECEIPTS											
LCFF Sources											
Principal Apportionment	8010-8019	822,886.00	621,014.00	931,677.00	2,627,631.00				9,823,052.00	9,823,050.00	
Property Taxes	8020-8079	0.00	(30,417.00)	263,193.00	1,974,532.00				2,232,049.00	2,232,050.00	
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	57,451.00				57,451.00	57,451.00	
Federal Revenue	8100-8299	410,729.00	141,714.00	291,462.00	2,094,991.00				4,635,042.00	4,635,041.00	
Other State Revenue	8300-8599	54,767.00	2,059,989.00	1,656,587.00	1,622,320.00				14,055,419.00	14,055,418.00	
Other Local Revenue	8600-8799	1,521,368.00	4,253,307.00	2,968,237.00	8,916,696.00				27,175,761.00	27,175,762.00	
Interfund Transfers In	8900-8929				39,055.00				39,055.00	39,055.00	
All Other Financing Sources	8930-8979								0.00	0.00	
TOTAL RECEIPTS		2,809,750.00	7,045,607.00	6,111,156.00	17,332,676.00		0.00	0.00	58,017,829.00	58,017,827.00	
C. DISBURSEMENTS											
Certificated Salaries	1000-1999	1,055,783.00	1,075,957.00	1,038,162.00	1,536,674.00				12,216,814.00	12,216,813.00	
Classified Salaries	2000-2999	1,243,010.00	1,330,375.00	1,547,558.00	1,784,546.00				15,434,171.00	15,434,170.00	
Employee Benefits	3000-3999	995,149.00	1,051,407.00	1,164,956.00	2,279,519.00				12,938,664.00	12,938,665.00	
Books and Supplies	4000-4999	93,941.00	115,317.00	111,867.00	228,865.00				1,518,755.00	1,518,755.00	
Services	5000-5999	1,079,580.00	889,458.00	1,042,580.00	2,435,283.00				12,607,187.00	12,607,186.00	
Capital Outlay	6000-6999	32,742.00	51,918.00	16,442.00	46,813.00				580,519.00	580,519.00	
Other Outgo	7000-7499	147,952.00	(8,081.00)	204,979.00	1,287,092.00				2,020,859.00	2,020,857.00	
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	1,579,395.00				1,815,766.00	1,815,767.00	
All Other Financing Uses	7630-7699								0.00	0.00	

Second Interim  
2025-26 Budget  
Cashflow Worksheet - Budget Year (2)

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		4,648,157.00	4,506,351.00	5,126,544.00	11,178,187.00	0.00	0.00	59,132,735.00	59,132,732.00
<b>D. BALANCE SHEET ITEMS</b>									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	145,306.00	147,898.00	(28,003.00)	(15,431,707.00)	14,527,063.00		12,341,546.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490	145,306.00	147,898.00	(28,003.00)	(15,431,707.00)	14,527,063.00	0.00	12,341,546.00	
SUBTOTAL									
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(992.00)	(353.00)	(73.00)	(3,226,119.00)	3,270,522.00		2,994,578.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690	(992.00)	(353.00)	(73.00)	(3,226,119.00)	3,270,522.00	0.00	2,994,578.00	
SUBTOTAL									
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		146,298.00	148,251.00	(27,930.00)	(12,205,588.00)	11,256,541.00	0.00	9,346,968.00	
E. NET INCREASE/DECREASE (B - C + D)		(1,692,109.00)	2,687,507.00	956,682.00	(6,051,099.00)	11,256,541.00	0.00	8,232,062.00	(1,114,905.00)
F. ENDING CASH (A + E)		23,248,325.00	25,935,832.00	26,892,514.00	20,841,415.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								32,097,956.00	

OTHER FUNDS



## Significant Changes to Other Funds

### Fund 10 - SELPA Pass Through

No significant changes.

### Fund 11 - Adult Education

Hourly certificated salaries decreased to align with program need. Benefits decreased in alignment with budgeted salary reductions.

### Fund 12 - Child Development

No significant changes.

### Fund 13 - Cafeteria

No significant changes.

### Fund 17 – Special Reserve- Non-Capital

No significant changes.

### Fund 40 – Special Reserve- Capital Projects

No significant changes.

### Fund 63 – Enterprise Fund

- o Shady Creek – No significant changes.
- o Career Training Center – No significant changes.

### Fund 67 – OPEB

No significant changes.

### Fund 73 – Scholarship Trust

No significant changes.

## Second Interim 2025-26 Other Funds Projections

		FUND 10 SELPA Pass-thru to Districts	FUND 11 Adult Education	FUND 12 Child Development	FUND 13 Child Nutrition	FUND 17 Special Reserve Non Cap.	FUND 40 Special Reserve Cap. Outlay	FUND 63 Shady Creek Enterprise Fund	FUND 64 Career Training Center	FUND 67 Self Insurance	FUND 73 Scholarship Trust	Total in Funds
<b>Beginning Balance</b>												
Prior Year Ending Bal.	9791	(210.00)	101,412.00	(905.00)	-	1,381,593.00	19,031,525.00	65.00	4,724.00	5,708,179.00	9,758.00	26,236,141.00
<b>Income</b>												
LCFF	8010-8099	-	-	-	-	-	-	-	-	-	-	-
Federal Revenues	8100-8299	3,448,814.00	218,166.00	113,059.00	90,000.00	-	-	-	-	-	-	3,870,039.00
State Revenues	8300-8599	5,298,596.00	4,832,124.00	7,974.00	60,000.00	-	41,869.00	-	-	-	-	10,240,563.00
Local Revenues	8600-8799	-	-	-	-	13,700.00	650,000.00	203,750.00	1,014,303.00	510,000.00	-	2,391,753.00
<b>Total Income</b>		8,747,410.00	5,050,290.00	121,033.00	150,000.00	13,700.00	650,000.00	245,619.00	1,014,303.00	510,000.00	-	16,502,355.00
<b>Expenditures</b>												
Certificated Salaries	1000-1999	-	393,141.00	-	-	-	-	5,138.00	431,486.00	-	-	829,765.00
Classified Salaries	2000-2999	-	484,815.00	-	191,592.00	-	2,742.00	113,388.00	296,853.00	-	-	1,089,390.00
Employee Benefits	3000-3999	-	377,442.00	-	83,188.00	-	138.00	95,048.00	246,929.00	-	-	802,765.00
Books and Supplies	4000-4999	-	34,392.00	-	270,192.00	-	-	5,000.00	184,470.00	-	-	494,054.00
Services	5000-5999	-	885,584.00	119,033.00	2,475.00	-	-	30,536.00	598,650.00	410,000.00	-	2,046,278.00
Capital Outlay	6000-6599	-	-	-	-	-	18,669,164.00	-	-	-	-	18,669,164.00
Other Outgo	7100-7499	8,747,410.00	3,401,206.00	2,000.00	18,941.00	-	-	-	-	-	-	12,169,557.00
<b>Total Expenditures</b>		8,747,410.00	5,576,380.00	121,033.00	566,388.00	-	18,672,044.00	249,130.00	1,758,388.00	410,000.00	-	36,100,973.00
<b>Interfund Transfers</b>												
Transfers In	8910-8929	-	549,283.00	-	416,388.00	2,500.00	100,000.00	3,511.00	744,085.00	-	-	1,815,767.00
Transfers Out	7610-7629	-	-	-	-	39,055.00	-	-	-	-	-	39,055.00
Sources	8930-8979	-	-	-	-	-	2,400,000.00	-	-	-	-	2,400,000.00
Uses	7630-7699	-	-	-	-	-	-	-	-	-	-	-
<b>Total Transfers</b>		-	549,283.00	-	416,388.00	(36,555.00)	2,500,000.00	3,511.00	744,085.00	-	-	4,176,712.00
<b>Net Inc./Dec. in Fund Balance</b>		-	22,993.00	-	-	(22,855.00)	(15,522,044.00)	-	-	100,000.00	-	(15,421,906.00)
<b>Ending Fund Balance</b>		(210.00)	124,405.00	(905.00)	-	1,358,738.00	3,509,481.00	65.00	4,724.00	5,808,179.00	9,758.00	10,814,235.00

## FUND 10 - SELPA Pass-Through Revenues Fund

The Special Education Local Area Plan (SELPA) Pass-Through Fund (10) is designed to account for the special education pass-through revenue from federal, state or local resources that are received by the AU, on behalf of the SELPA, for distribution to member LEA's in accordance with the SELPA Local Plan.

Revenues retained for use by the AU in accordance with the local plan are accounted for with the associated expenditures in the General Fund (01).



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,450,639.00	3,449,987.00	2,027.63	3,448,814.00	(1,173.00)	0.0%
3) Other State Revenue		8300-8599	5,118,561.00	5,301,052.00	2,816,748.00	5,298,596.00	(2,456.00)	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			8,569,200.00	8,751,039.00	2,818,775.63	8,747,410.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	8,569,200.00	8,751,039.00	2,810,323.00	8,747,410.00	3,629.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,569,200.00	8,751,039.00	2,810,323.00	8,747,410.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			0.00	0.00	8,452.63	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>								
			0.00	0.00	8,452.63	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,079.00	(210.00)		(210.00)	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,079.00	(210.00)		(210.00)		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,079.00	(210.00)		(210.00)		
2) Ending Balance, June 30 (E + F1e)			1,079.00	(210.00)		(210.00)		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,079.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(210.00)		(210.00)		
<b>LCFF SOURCES</b>								
LCFF Transfers								
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Pass-Through Revenues From Federal Sources		8287	3,450,639.00	3,449,987.00	2,027.63	3,448,814.00	(1,173.00)	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			3,450,639.00	3,449,987.00	2,027.63	3,448,814.00	(1,173.00)	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	5,118,561.00	5,301,052.00	2,816,748.00	5,298,596.00	(2,456.00)	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			5,118,561.00	5,301,052.00	2,816,748.00	5,298,596.00	(2,456.00)	0.0%
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
From Districts or Charter Schools		8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			8,569,200.00	8,751,039.00	2,818,775.63	8,747,410.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	3,450,639.00	3,449,987.00	0.00	3,448,814.00	1,173.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	5,118,561.00	5,301,052.00	2,810,323.00	5,298,596.00	2,456.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			8,569,200.00	8,751,039.00	2,810,323.00	8,747,410.00	3,629.00	0.0%
<b>TOTAL, EXPENDITURES</b>			8,569,200.00	8,751,039.00	2,810,323.00	8,747,410.00		

Resource	Description	2025-26 Projected Totals
Total, Restricted Balance		0.00

## FUND 11 - Adult Education Fund

The Adult Education Fund is used to account separately for federal revenues for adult education programs.

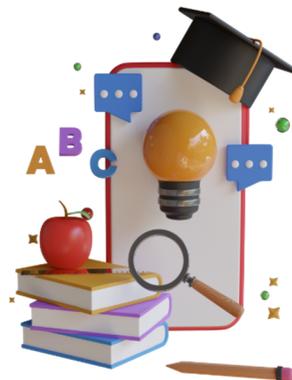
The principal revenues in this fund are the following:

- Workforce Investment Opportunity Act (WIOA)
- Other Federal Revenue
- State Revenue
- Interest

Expenditures in this fund must be for adult education purposes only; money received for programs other than adult education shall not be expended for adult education (*Education Code sections 52616 (b) and 52501*).

Expenditures in this fund may be made only for direct instructional costs and direct support costs and indirect costs as specified in *Education Code Section 52616.4*.

Sutter County Superintendent of Schools has committed to the continued education of adult learners with this funding.



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	392,814.00	190,604.00	101,389.00	218,166.00	27,562.00	14.5%
3) Other State Revenue		8300-8599	4,484,546.00	4,832,103.00	2,697,709.81	4,832,124.00	21.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			4,877,360.00	5,022,707.00	2,799,098.81	5,050,290.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	514,665.00	482,428.00	179,659.82	393,141.00	89,287.00	18.5%
2) Classified Salaries		2000-2999	405,110.00	455,742.00	255,848.96	484,815.00	(29,073.00)	-6.4%
3) Employee Benefits		3000-3999	367,015.00	378,797.00	169,973.12	377,442.00	1,355.00	0.4%
4) Books and Supplies		4000-4999	49,334.00	41,392.00	7,802.68	34,392.00	7,000.00	16.9%
5) Services and Other Operating Expenditures		5000-5999	805,695.00	878,564.00	571,613.91	885,584.00	(7,020.00)	-0.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	3,027,555.00	3,269,864.00	1,341,084.00	3,269,864.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	104,762.00	131,342.00	44,907.87	131,342.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,274,136.00	5,638,129.00	2,570,890.36	5,576,580.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(396,776.00)	(615,422.00)	228,208.45	(526,290.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	419,769.00	638,415.00	0.00	549,283.00	(89,132.00)	-14.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			419,769.00	638,415.00	0.00	549,283.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			22,993.00	22,993.00	228,208.45	22,993.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	100,589.00	101,412.00		101,412.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			100,589.00	101,412.00		101,412.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			100,589.00	101,412.00		101,412.00		
2) Ending Balance, June 30 (E + F1e)			123,582.00	124,405.00		124,405.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	122,234.00	125,422.00		125,422.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,348.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(1,017.00)		(1,017.00)		
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	392,814.00	190,604.00	101,389.00	218,166.00	27,562.00	14.5%
TOTAL, FEDERAL REVENUE			392,814.00	190,604.00	101,389.00	218,166.00	27,562.00	14.5%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	3,027,555.00	3,015,666.00	1,760,010.00	3,015,666.00	0.00	0.0%
Adult Education Program	6391	8590	888,326.00	990,280.00	576,789.00	990,280.00	0.00	0.0%
All Other State Revenue	All Other	8590	568,665.00	826,157.00	360,910.81	826,178.00	21.00	0.0%
TOTAL, OTHER STATE REVENUE			4,484,546.00	4,832,103.00	2,697,709.81	4,832,124.00	21.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			4,877,360.00	5,022,707.00	2,799,098.81	5,050,290.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	409,584.00	409,973.00	137,394.18	318,557.00	91,416.00	22.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	105,081.00	72,455.00	42,265.64	74,584.00	(2,129.00)	-2.9%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			514,665.00	482,428.00	179,659.82	393,141.00	89,287.00	18.5%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	13,891.00	5,083.18	11,296.00	2,595.00	18.7%
Classified Support Salaries		2200	157,060.00	150,697.00	87,240.93	154,347.00	(3,650.00)	-2.4%
Classified Supervisors' and Administrators' Salaries		2300	101,406.00	151,043.00	87,882.33	155,533.00	(4,490.00)	-3.0%
Clerical, Technical and Office Salaries		2400	146,644.00	140,111.00	75,642.52	146,684.00	(6,573.00)	-4.7%
Other Classified Salaries		2900	0.00	0.00	0.00	16,955.00	(16,955.00)	New
TOTAL, CLASSIFIED SALARIES			405,110.00	455,742.00	255,848.96	484,815.00	(29,073.00)	-6.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	145,896.00	155,005.00	44,476.00	139,597.00	15,408.00	9.9%
PERS		3201-3202	86,939.00	98,578.00	53,459.06	102,682.00	(4,104.00)	-4.2%
OASDI/Medicare/Alternative		3301-3302	32,918.00	35,728.00	18,674.32	36,229.00	(501.00)	-1.4%
Health and Welfare Benefits		3401-3402	61,816.00	52,435.00	32,507.42	62,331.00	(9,896.00)	-18.9%
Unemployment Insurance		3501-3502	468.00	475.00	965.64	450.00	25.00	5.3%
Workers' Compensation		3601-3602	15,780.00	16,044.00	7,662.45	15,148.00	896.00	5.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	9,331.00	9,491.00	4,534.19	8,798.00	693.00	7.3%
Other Employee Benefits		3901-3902	13,867.00	11,041.00	7,694.04	12,207.00	(1,166.00)	-10.6%
TOTAL, EMPLOYEE BENEFITS			367,015.00	378,797.00	169,973.12	377,442.00	1,355.00	0.4%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	28,834.00	31,392.00	6,719.44	29,392.00	2,000.00	6.4%
Noncapitalized Equipment		4400	20,500.00	10,000.00	1,083.24	5,000.00	5,000.00	50.0%
TOTAL, BOOKS AND SUPPLIES			49,334.00	41,392.00	7,802.68	34,392.00	7,000.00	16.9%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	235,000.00	235,000.00	235,000.00	235,000.00	0.00	0.0%
Travel and Conferences		5200	25,500.00	25,500.00	5,916.60	32,500.00	(7,000.00)	-27.5%
Dues and Memberships		5300	1,500.00	1,500.00	1,270.00	1,500.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	115,453.00	115,433.00	42,123.73	115,453.00	(20.00)	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	169,319.00	169,319.00	0.00	169,319.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	256,698.00	330,312.00	286,852.39	330,312.00	0.00	0.0%
Communications		5900	2,225.00	1,500.00	451.19	1,500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			805,695.00	878,564.00	571,613.91	885,584.00	(7,020.00)	-0.8%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	1,865,076.00	2,060,375.00	872,729.00	2,060,375.00	0.00	0.0%
To County Offices		7212	1,162,479.00	1,209,489.00	468,355.00	1,209,489.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,027,555.00	3,269,864.00	1,341,084.00	3,269,864.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	104,762.00	131,342.00	44,907.87	131,342.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			104,762.00	131,342.00	44,907.87	131,342.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			5,274,136.00	5,638,129.00	2,570,890.36	5,576,580.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	419,769.00	638,415.00	0.00	549,283.00	(89,132.00)	-14.0%
(a) TOTAL, INTERFUND TRANSFERS IN			419,769.00	638,415.00	0.00	549,283.00	(89,132.00)	-14.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			419,769.00	638,415.00	0.00	549,283.00		

Resource	Description	2025-26 Projected Totals
6371	CalWORKs for ROCP or Adult Education	125,422.00
Total, Restricted Balance		125,422.00

## FUND 12 - Child Development Fund

The Child Development Fund is used to account separately for federal, state, and local revenues to operate child development programs.

The principal revenues and other sources in this fund are the following:

- Child Nutrition Programs (Federal)
- State Preschool
- Child Nutrition Programs (State)
- Child Development Apportionments
- All Other State Revenue
- Interest
- Child Development Parent Fees
- All Other Local Revenue
- Interfund Transfers In

The Child Development Fund may be used only for expenditures for the operation of child development programs.

Child development programs that are not subsidized by state or federal funds and that are operated with the intent of recovering the costs of the program through parent fees or other charges to users, if significant, should be accounted for in an Enterprise Fund.

We currently receive Local Child Care Planning and Child Development Salary Retention grants that are jointly operated by Yuba and Sutter counties. Yuba County Office of Education employs staff that provides service to both counties.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	113,059.00	113,059.00	28,264.00	113,059.00	0.00	0.0%
3) Other State Revenue		8300-8599	7,974.00	7,974.00	1,994.00	7,974.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			121,033.00	121,033.00	30,258.00	121,033.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	119,033.00	119,033.00	0.00	119,033.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
9) TOTAL, EXPENDITURES			121,033.00	121,033.00	0.00	121,033.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	30,258.00	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	30,258.00	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	(2,569.00)	(905.00)		(905.00)	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(2,569.00)	(905.00)		(905.00)		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(2,569.00)	(905.00)		(905.00)		
2) Ending Balance, June 30 (E + F1e)			(2,569.00)	(905.00)		(905.00)		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(2,569.00)	(905.00)		(905.00)		
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	113,059.00	113,059.00	28,264.00	113,059.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			113,059.00	113,059.00	28,264.00	113,059.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	7,974.00	7,974.00	1,994.00	7,974.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			7,974.00	7,974.00	1,994.00	7,974.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			121,033.00	121,033.00	30,258.00	121,033.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	61,059.00	61,059.00	0.00	61,059.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	57,974.00	57,974.00	0.00	57,974.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			119,033.00	119,033.00	0.00	119,033.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			121,033.00	121,033.00	0.00	121,033.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
Total, Restricted Balance		0.00

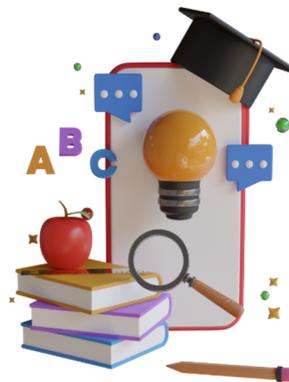
## FUND 13 - Cafeteria Special Revenue Fund

This fund is used to account separately for federal, state, and local resources for the operation of the food service program (*Education Code sections 38090-38093*).

The principal revenue sources in this fund are the following:

- Child Nutrition Programs (Federal)
- Child Nutrition Programs (State)
- Food Service Sales
- Interest
- Other Local Revenue

The Cafeteria Special Revenue Fund shall be used only for those expenditures authorized as necessary for the operation of the food service program (*Education Code sections 38091 and 38100*).



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	90,000.00	90,000.00	49,294.75	90,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	60,000.00	60,000.00	25,142.80	60,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			150,000.00	150,000.00	74,437.55	150,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	192,422.00	182,116.00	95,049.65	191,592.00	(9,476.00)	-5.2%
3) Employee Benefits		3000-3999	87,525.00	81,220.00	38,571.37	83,188.00	(1,968.00)	-2.4%
4) Books and Supplies		4000-4999	265,192.00	265,192.00	116,758.61	270,192.00	(5,000.00)	-1.9%
5) Services and Other Operating Expenditures		5000-5999	2,475.00	2,475.00	119.90	2,475.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	18,952.00	17,922.00	8,978.30	18,941.00	(1,019.00)	-5.7%
9) TOTAL, EXPENDITURES			566,566.00	548,925.00	259,477.83	566,388.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(416,566.00)	(398,925.00)	(185,040.28)	(416,388.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	416,566.00	398,925.00	0.00	416,388.00	17,463.00	4.4%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			416,566.00	398,925.00	0.00	416,388.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	(185,040.28)	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	90,000.00	90,000.00	49,294.75	90,000.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			90,000.00	90,000.00	49,294.75	90,000.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	60,000.00	60,000.00	25,142.80	60,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			60,000.00	60,000.00	25,142.80	60,000.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			150,000.00	150,000.00	74,437.55	150,000.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	183,918.00	173,612.00	90,088.96	182,836.00	(9,224.00)	-5.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	8,504.00	8,504.00	4,960.69	8,756.00	(252.00)	-3.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			192,422.00	182,116.00	95,049.65	191,592.00	(9,476.00)	-5.2%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	46,309.00	39,936.00	16,485.30	42,302.00	(2,366.00)	-5.9%
OASDI/Medicare/Alternative		3301-3302	13,954.00	13,421.00	6,907.35	13,972.00	(551.00)	-4.1%
Health and Welfare Benefits		3401-3402	21,110.00	20,730.00	11,912.63	21,084.00	(354.00)	-1.7%
Unemployment Insurance		3501-3502	97.00	93.00	47.89	97.00	(4.00)	-4.3%
Workers' Compensation		3601-3602	3,265.00	3,113.00	1,617.19	2,965.00	148.00	4.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	1,686.00	1,490.00	957.01	1,664.00	(174.00)	-11.7%
Other Employee Benefits		3901-3902	1,104.00	2,437.00	644.00	1,104.00	1,333.00	54.7%
TOTAL, EMPLOYEE BENEFITS			87,525.00	81,220.00	38,571.37	83,188.00	(1,968.00)	-2.4%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	23,259.00	23,259.00	11,070.36	28,259.00	(5,000.00)	-21.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	241,933.00	241,933.00	105,688.25	241,933.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			265,192.00	265,192.00	116,758.61	270,192.00	(5,000.00)	-1.9%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	300.00	300.00	0.00	230.00	70.00	23.3%
Dues and Memberships		5300	400.00	400.00	119.90	470.00	(70.00)	-17.5%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	500.00	500.00	0.00	500.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	1,275.00	1,275.00	0.00	1,275.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,475.00	2,475.00	119.90	2,475.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	18,952.00	17,922.00	8,978.30	18,941.00	(1,019.00)	-5.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			18,952.00	17,922.00	8,978.30	18,941.00	(1,019.00)	-5.7%
TOTAL, EXPENDITURES			566,566.00	548,925.00	259,477.83	566,388.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8916	416,566.00	398,925.00	0.00	416,388.00	17,463.00	4.4%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			416,566.00	398,925.00	0.00	416,388.00	17,463.00	4.4%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%

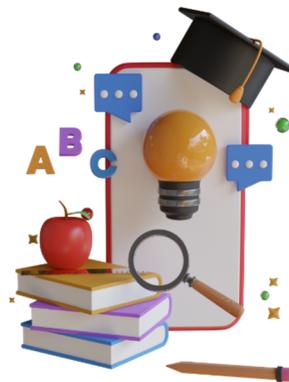
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			416,566.00	398,925.00	0.00	416,388.00		

Resource	Description	2025-26 Projected Totals
Total, Restricted Balance		0.00

## FUND 17 – Special Reserve Non-Capital Outlay Fund

The Special Reserve Fund for other than Capital Outlay Projects is used primarily to provide for the accumulation of General Fund money for general operating purposes (*Education Code Section 42840 – Amounts from this special reserve fund must first be transferred into the General Fund or other appropriate fund of the LEA before expenditures can be made*).

This fund is used to set aside funds for future purchases of large items such as copy machines, vehicles, equipment, software and hardware upgrades, and economic uncertainties.



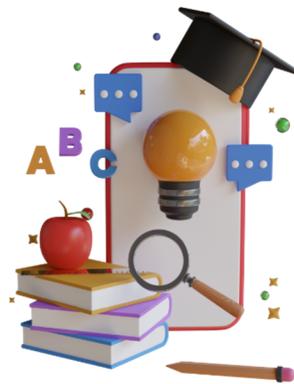
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,900.00	15,700.00	0.00	13,700.00	(2,000.00)	-12.7%
5) TOTAL, REVENUES			15,900.00	15,700.00	0.00	13,700.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			15,900.00	15,700.00	0.00	13,700.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,500.00	2,500.00	0.00	2,500.00	0.00	0.0%
b) Transfers Out		7600-7629	34,000.00	34,000.00	0.00	39,055.00	(5,055.00)	-14.9%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(31,500.00)	(31,500.00)	0.00	(36,555.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(15,600.00)	(15,800.00)	0.00	(22,855.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,288,306.00	1,198,287.00		1,381,593.00	183,306.00	15.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,288,306.00	1,198,287.00		1,381,593.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,288,306.00	1,198,287.00		1,381,593.00		
2) Ending Balance, June 30 (E + F1e)			1,272,706.00	1,182,487.00		1,358,738.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,272,706.00	1,182,487.00		1,358,738.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Equipment Replacement and Purchases	0000	9780		1,182,487.00				
Equipment Replacement and Purchases	0000	9780	1,272,706.00					
Equipment Replacement and Purchases	0000	9780				1,358,738.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	15,900.00	15,700.00	0.00	13,700.00	(2,000.00)	-12.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,900.00	15,700.00	0.00	13,700.00	(2,000.00)	-12.7%
TOTAL, REVENUES			15,900.00	15,700.00	0.00	13,700.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	2,500.00	2,500.00	0.00	2,500.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,500.00	2,500.00	0.00	2,500.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	34,000.00	34,000.00	0.00	39,055.00	(5,055.00)	-14.9%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			34,000.00	34,000.00	0.00	39,055.00	(5,055.00)	-14.9%
<b>CONTRIBUTIONS</b>								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + e)			(31,500.00)	(31,500.00)	0.00	(36,555.00)		

Resource	Description	2025-26 Projected Totals
Total, Restricted Balance		0.00

## FUND 40 - Special Reserve Fund For Capital Outlay Projects

This fund exists primarily to provide for the accumulation of general fund moneys for capital outlay purposes (Education Code Section 42840). Transfers from the general fund to Fund 40 authorized by the governing board must be expended for the capital outlay purposes. The County Office has recently reinstated the use of this fund to prepare for future construction of a building.



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	650,000.00	650,000.00	0.00	650,000.00	0.00	0.0%
5) TOTAL, REVENUES			650,000.00	650,000.00	0.00	650,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	2,742.00	(2,742.00)	New
3) Employee Benefits		3000-3999	0.00	0.00	0.00	138.00	(138.00)	New
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	13,806,216.00	18,672,044.00	12,159,530.45	18,669,164.00	2,880.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,806,216.00	18,672,044.00	12,159,530.45	18,672,044.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(13,156,216.00)	(18,022,044.00)	(12,159,530.45)	(18,022,044.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	2,400,000.00	529,068.00	2,400,000.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			100,000.00	2,500,000.00	529,068.00	2,500,000.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(13,056,216.00)	(15,522,044.00)	(11,630,462.45)	(15,522,044.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	17,053,059.00	19,031,525.00		19,031,525.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,053,059.00	19,031,525.00		19,031,525.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,053,059.00	19,031,525.00		19,031,525.00		
2) Ending Balance, June 30 (E + F1e)			3,996,843.00	3,509,481.00		3,509,481.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	3,996,843.00	3,509,481.00		3,509,481.00		
Building Construction and Improvement	0000	9780		3,509,481.00				
Building Construction and Improvement	0000	9780	3,996,843.00					
Building Construction and Improvement	0000	9780				3,509,481.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	650,000.00	650,000.00	0.00	650,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			650,000.00	650,000.00	0.00	650,000.00	0.00	0.0%
TOTAL, REVENUES			650,000.00	650,000.00	0.00	650,000.00		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	2,742.00	(2,742.00)	New
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	2,742.00	(2,742.00)	New
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	64.00	(64.00)	New
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	1.00	(1.00)	New
Workers' Compensation		3601-3602	0.00	0.00	0.00	46.00	(46.00)	New
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	27.00	(27.00)	New
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	138.00	(138.00)	New
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	13,806,216.00	18,672,044.00	12,159,530.45	18,669,164.00	2,880.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			13,806,216.00	18,672,044.00	12,159,530.45	18,669,164.00	2,880.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			13,806,216.00	18,672,044.00	12,159,530.45	18,672,044.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	2,400,000.00	529,068.00	2,400,000.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	2,400,000.00	529,068.00	2,400,000.00	0.00	0.0%
<b>USES</b>								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			100,000.00	2,500,000.00	529,068.00	2,500,000.00		

Resource	Description	2025-26 Projected Totals
Total, Restricted Balance		0.00

## FUND 63 - Other Enterprise Fund

This fund is used to separate and account for activities for the Shady Creek Outdoor Event Center and the Sutter County Career Training Center.

The principal revenue sources in this fund are the following:

- Rental and lease payments
- Interagency Revenues
- Participant Tuition Payments
- Financial Aid

Expense transactions in the Other Enterprise Fund shall be recorded for the payment of costs incurred for all activities associated with operating the two programs.



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	41,869.00	41,869.00	0.00	41,869.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,110,441.00	1,252,281.00	510,029.94	1,218,053.00	(34,228.00)	-2.7%
5) TOTAL, REVENUES			1,152,310.00	1,294,150.00	510,029.94	1,259,922.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	470,473.00	436,020.00	177,064.58	436,624.00	(604.00)	-0.1%
2) Classified Salaries		2000-2999	375,995.00	384,026.00	214,620.69	410,241.00	(26,215.00)	-6.8%
3) Employee Benefits		3000-3999	336,223.00	321,997.00	145,094.12	341,997.00	(20,000.00)	-6.2%
4) Books and Supplies		4000-4999	195,000.00	189,470.00	46,642.44	189,470.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	785,820.00	632,055.00	242,852.03	629,186.00	2,869.00	0.5%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,163,511.00	1,963,568.00	826,273.86	2,007,518.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)</b>			(1,011,201.00)	(669,418.00)	(316,243.92)	(747,596.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,011,201.00	669,418.00	0.00	747,596.00	78,178.00	11.7%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,011,201.00	669,418.00	0.00	747,596.00		
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			0.00	0.00	(316,243.92)	0.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	21,854.00	4,789.00		4,789.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,854.00	4,789.00		4,789.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			21,854.00	4,789.00		4,789.00		
2) Ending Net Position, June 30 (E + F1e)			21,854.00	4,789.00		4,789.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	21,854.00	4,789.00		4,789.00		
<b>OTHER STATE REVENUE</b>								
STRS On-Behalf Pension Contributions	7690	8590	41,869.00	41,869.00	0.00	41,869.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			41,869.00	41,869.00	0.00	41,869.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	500.00	500.00	0.00	500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
All Other Fees and Contracts		8689	896,691.00	1,028,506.00	496,268.08	993,128.00	(35,378.00)	-3.4%
Other Local Revenue								
All Other Local Revenue		8699	213,250.00	223,275.00	13,761.86	224,425.00	1,150.00	0.5%
TOTAL, OTHER LOCAL REVENUE			1,110,441.00	1,252,281.00	510,029.94	1,218,053.00	(34,228.00)	-2.7%
TOTAL, REVENUES			1,152,310.00	1,294,150.00	510,029.94	1,259,922.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	383,011.00	410,336.00	162,849.22	413,294.00	(2,958.00)	-0.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	87,462.00	25,684.00	14,215.36	23,330.00	2,354.00	9.2%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			470,473.00	436,020.00	177,064.58	436,624.00	(604.00)	-0.1%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	72,767.00	66,425.00	33,423.84	68,160.00	(1,735.00)	-2.6%
Classified Supervisors' and Administrators' Salaries		2300	161,742.00	172,775.00	100,785.42	177,864.00	(5,089.00)	-2.9%
Clerical, Technical and Office Salaries		2400	134,486.00	137,826.00	80,411.43	157,217.00	(19,391.00)	-14.1%
Other Classified Salaries		2900	7,000.00	7,000.00	0.00	7,000.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			375,995.00	384,026.00	214,620.69	410,241.00	(26,215.00)	-6.8%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	131,619.00	125,118.00	34,611.20	125,236.00	(118.00)	-0.1%
PERS		3201-3202	102,694.00	102,659.00	57,351.59	109,753.00	(7,094.00)	-6.9%
OASDI/Medicare/Alternative		3301-3302	34,604.00	35,258.00	18,845.78	37,709.00	(2,451.00)	-7.0%
Health and Welfare Benefits		3401-3402	22,786.00	22,024.00	13,191.38	25,996.00	(3,972.00)	-18.0%
Unemployment Insurance		3501-3502	435.00	417.00	202.95	434.00	(17.00)	-4.1%
Workers' Compensation		3601-3602	14,641.00	14,081.00	6,859.74	14,630.00	(549.00)	-3.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	8,672.00	8,339.00	4,058.78	8,543.00	(204.00)	-2.4%
Other Employee Benefits		3901-3902	20,772.00	14,101.00	9,972.70	19,696.00	(5,595.00)	-39.7%
TOTAL, EMPLOYEE BENEFITS			336,223.00	321,997.00	145,094.12	341,997.00	(20,000.00)	-6.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	53,000.00	53,000.00	22,520.24	53,000.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	102,000.00	96,470.00	24,122.20	96,470.00	0.00	0.0%
Noncapitalized Equipment		4400	40,000.00	40,000.00	0.00	40,000.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			195,000.00	189,470.00	46,642.44	189,470.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	18,950.00	15,000.00	12,339.87	15,000.00	0.00	0.0%
Dues and Memberships		5300	4,700.00	4,700.00	195.00	4,700.00	0.00	0.0%
Insurance		5400-5450	2,105.00	2,105.00	1,766.66	2,105.00	0.00	0.0%
Operations and Housekeeping Services		5500	49,500.00	49,500.00	14,431.53	49,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	185,804.00	184,934.00	62,500.74	184,934.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	338,840.00	189,895.00	45,210.70	187,026.00	2,869.00	1.5%
Professional/Consulting Services and Operating Expenditures		5800	185,497.00	185,497.00	106,184.40	185,497.00	0.00	0.0%
Communications		5900	424.00	424.00	223.13	424.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			785,820.00	632,055.00	242,852.03	629,186.00	2,869.00	0.5%
<b>DEPRECIATION AND AMORTIZATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			2,163,511.00	1,963,568.00	826,273.86	2,007,518.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	1,011,201.00	669,418.00	0.00	747,596.00	78,178.00	11.7%
(a) TOTAL, INTERFUND TRANSFERS IN			1,011,201.00	669,418.00	0.00	747,596.00	78,178.00	11.7%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)			1,011,201.00	669,418.00	0.00	747,596.00		

Resource	Description	2025-26 Projected Totals
	Total, Restricted Net Position	0.00

## FUND 67 - Self-Insurance Fund

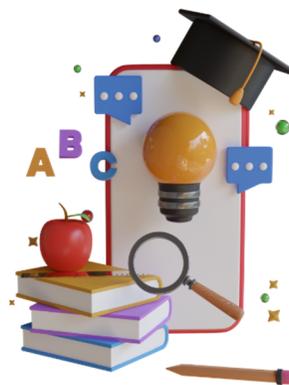
The Self-Insurance Fund is used to separate money received for self-insurance activities from other operating funds of an LEA. Separate funds may be established for each type of self-insurance activity, such as workers' compensation, health and welfare, and deductible property loss (*Education Code Section 17566*).

The principal revenues in this fund are the following:

- Interest
- In-District Premiums/Contributions
- Interagency Revenues
- All Other Local Revenue

Expense transactions in the Self-Insurance Fund record the cost of retiree benefits and the amount contributed for the purpose of Other Post- Employment Benefits (OPEB).

Amounts contributed to Fund 67, are lawfully restricted for insurance purposes (*Education Code Section 17566 and Government Code Section 53205*).



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	510,000.00	510,000.00	248,372.58	510,000.00	0.00	0.0%
5) TOTAL, REVENUES			510,000.00	510,000.00	248,372.58	510,000.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	410,000.00	410,000.00	142,693.69	410,000.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			410,000.00	410,000.00	142,693.69	410,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)</b>			100,000.00	100,000.00	105,678.89	100,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			100,000.00	100,000.00	105,678.89	100,000.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	5,401,464.00	5,708,179.00		5,708,179.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,401,464.00	5,708,179.00		5,708,179.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			5,401,464.00	5,708,179.00		5,708,179.00		
2) Ending Net Position, June 30 (E + F1e)			5,501,464.00	5,808,179.00		5,808,179.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>Components of Ending Net Position</b>								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	5,501,464.00	5,808,179.00		5,808,179.00		
<b>OTHER STATE REVENUE</b>								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	200,000.00	200,000.00	157,484.19	200,000.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	210,000.00	210,000.00	90,888.39	210,000.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			510,000.00	510,000.00	248,372.58	510,000.00	0.00	0.0%
TOTAL, REVENUES			510,000.00	510,000.00	248,372.58	510,000.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	410,000.00	410,000.00	142,693.69	410,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			410,000.00	410,000.00	142,693.69	410,000.00	0.00	0.0%
<b>DEPRECIATION AND AMORTIZATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			410,000.00	410,000.00	142,693.69	410,000.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a-b+e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
	Total, Restricted Net Position	0.00

## FUND 73 – Foundation Private-Purpose Trust Fund

The Foundation Private-Purpose Fund is used to separate money received for student scholarships.

Funds accounted for in this fund may not be used to support SCSOS' own programs. Funds can only be expended for the specific purposes of the gift or bequest.

The principal revenues in this fund are the following:

- Donations
- Interest

Expense transactions in the Foundation Private-Purpose Fund record the allowable disbursements, such as student scholarships.



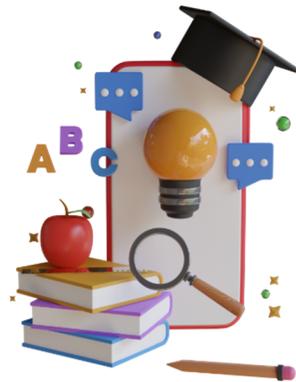
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)</b>			0.00	0.00	0.00	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			0.00	0.00	0.00	0.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	9,758.00	9,758.00		9,758.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,758.00	9,758.00		9,758.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			9,758.00	9,758.00		9,758.00		
2) Ending Net Position, June 30 (E + F1e)			9,758.00	9,758.00		9,758.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>Components of Ending Net Position</b>								
a) Net Investment in Capital Assets		9796	9,758.00	9,758.00		9,758.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		
<b>OTHER STATE REVENUE</b>								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>DEPRECIATION AND AMORTIZATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			0.00	0.00	0.00	0.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>			0.00	0.00	0.00	0.00		
<b>(a + c - d + e)</b>			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
	Total, Restricted Net Position	0.00

## CRITERIA AND STANDARDS



Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the interim certification.

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

STANDARD: Projected County Operations Grant average daily attendance (ADA) has not changed for any of the current fiscal year or two subsequent fiscal years by more than two percent since first interim projections. Projected funded ADA for county operated programs has not changed for any of the current fiscal year or two subsequent fiscal years by more than two percent since first interim projections.

County Office ADA Standard Percentage Range: -2.0% to +2.0%

**1A. Calculating the County Office's ADA Variances**

DATA ENTRY: First Interim data that exist will be extracted; otherwise enter data into the first column for all fiscal years. If Form MYPI exists, County Operations Grant ADA will be extracted for the two subsequent years; otherwise enter this data. Second Interim Projected Year Totals data for Current Year are extracted; enter data for the remaining two subsequent years into the second column.

Program / Fiscal Year	Estimated Funded ADA		Percent Change	Status
	First Interim	Second Interim		
	Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form AI) (Form MYPI)		

**County and Charter School Alternative Education Grant ADA (Form AI, Lines B1d and C2d)**

Current Year (2025-26)	27.00	27.00	0.0%	Met
1st Subsequent Year (2026-27)	27.00	27.00	0.0%	Met
2nd Subsequent Year (2027-28)	27.00	27.00	0.0%	Met

**District Funded County Program ADA (Form AI, Line B2g)**

Current Year (2025-26)	304.19	336.87	10.7%	Not Met
1st Subsequent Year (2026-27)	304.19	336.87	10.7%	Not Met
2nd Subsequent Year (2027-28)	304.19	336.87	10.7%	Not Met

**County Operations Grant ADA (Form AI, Line B5)**

Current Year (2025-26)	24,586.73	24,857.33	1.1%	Met
1st Subsequent Year (2026-27)	24,586.73	24,857.33	1.1%	Met
2nd Subsequent Year (2027-28)	24,586.73	24,857.33	1.1%	Met

**Charter School ADA and Charter School Funded County Program ADA (Form AI, Lines C1 and C3f)**

Current Year (2025-26)	41.00	42.00	2.4%	Not Met
1st Subsequent Year (2026-27)	41.00	42.00	2.4%	Not Met
2nd Subsequent Year (2027-28)	41.00	42.00	2.4%	Not Met

**1B. Comparison of County Office ADA to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected ADA for County Operations Grant or county operated programs has changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting ADA, and what changes will be made to improve the accuracy of projections in this area.

**Explanation:**  
(required if NOT met)

District-funded county program ADA increased due to increases in Special Ed enrollment and an increase in Pathways Charter School enrollment.

2. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue, for any of the current fiscal year or two subsequent fiscal years, has not changed by more than two percent since first interim projections.

County Office LCFF Revenue Standard Percentage Range:

**2A. Calculating the County Office's Projected Change in LCFF Revenue**

DATAENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. In the First Interim column, Current Year data are extracted; enter data for the two subsequent years.

Fiscal Year	LCFF Revenue		Percent Change	Status
	(Fund 01, Objects 8011, 8012, 8020-8089)			
	First Interim (Form 01CSI, Item 2A)	Second Interim Projected Year Totals		
Current Year (2025-26)	12,036,504.00	12,093,875.00	.5%	Met
1st Subsequent Year (2026-27)	12,243,332.00	12,112,551.00	-1.1%	Met
2nd Subsequent Year (2027-28)	12,472,797.00	12,166,932.00	-2.5%	Not Met

**2B. Comparison of County Office LCFF Revenue to the Standard**

DATAENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected LCFF revenue has changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

**Explanation:**  
(required if NOT met)

LCFF revenue is projected to decrease in the subsequent years due to a projected decrease in ADA for Pathways Charter School.

3. **CRITERION: Salaries and Benefits**

STANDARD: Projected total salaries and benefits for any of the current fiscal year or two subsequent fiscal years has not changed by more than five percent since first interim projections.

County Office Salaries and Benefits Standard Percentage Range:

**3A. Calculating the County Office's Projected Change in Salaries and Benefits**

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. In the Second Interim column, Current Year data are extracted. If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; otherwise, enter this data.

Fiscal Year	Salaries and Benefits		Percent Change	Status
	First Interim	Second Interim		
	(Form 011, Objects 1000-3999) (Form 01CSI, Item 3A)	Projected Year Totals (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
Current Year (2025-26)	38,749,611.00	39,432,454.00	1.8%	Met
1st Subsequent Year (2026-27)	39,625,095.00	40,589,648.00	2.4%	Met
2nd Subsequent Year (2027-28)	41,020,368.00	41,967,802.00	2.3%	Met

**3B. Comparison of County Office Salaries and Benefits to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Total salaries and benefits have not changed since first interim by more than the standard for the current fiscal year and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

4. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating) for any of the current fiscal year or two subsequent fiscal years have not changed by more than five percent since first interim projections.

Changes that exceed five percent in any major object category must be explained.

County Office's Other Revenues and Expenditures Standard Percentage Range:	-5.0% to +5.0%
County Office's Other Revenues and Expenditures Explanation Percentage Range:	-5.0% to +5.0%

4A. Calculating the County Office's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for Current Year are extracted. If Second Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

Explanations must be entered for each category if the percent change for any year exceeds the county office's explanation percentage range.

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 4A)	Second interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
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Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)

Current Year (2025-26)	4,604,086.00	4,618,621.00	.3%	No
1st Subsequent Year (2026-27)	4,654,009.00	4,635,041.00	-.4%	No
2nd Subsequent Year (2027-28)	4,654,009.00	4,635,041.00	-.4%	No

Explanation:  
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)

Current Year (2025-26)	13,839,223.00	14,030,687.00	1.4%	No
1st Subsequent Year (2026-27)	13,839,223.00	14,055,418.00	1.6%	No
2nd Subsequent Year (2027-28)	13,839,223.00	13,930,418.00	.7%	No

Explanation:  
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)

Current Year (2025-26)	23,085,367.00	25,123,043.00	8.8%	Yes
1st Subsequent Year (2026-27)	25,868,004.00	27,175,762.00	5.1%	Yes
2nd Subsequent Year (2027-28)	26,113,532.00	27,421,290.00	5.0%	Yes

Explanation:  
(required if Yes)

Local revenue increased due to an increase in excess cost for Special Ed and from an audit settlement for the CRCS audit in the current year. Excess cost is projected to increase in subsequent years due to an increase in Special Ed costs.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)

Current Year (2025-26)	1,521,113.00	1,573,622.00	3.5%	No
1st Subsequent Year (2026-27)	1,446,709.00	1,518,755.00	5.0%	No
2nd Subsequent Year (2027-28)	1,504,828.00	1,578,022.00	4.9%	No

Explanation:  
(required if Yes)

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)

Current Year (2025-26)	12,800,446.00	13,216,375.00	3.2%	No
1st Subsequent Year (2026-27)	11,640,364.00	12,607,186.00	8.3%	Yes
2nd Subsequent Year (2027-28)	11,710,607.00	12,677,135.00	8.3%	Yes

Explanation:  
(required if Yes)

The increase in the subsequent year is due to an increase in the CPI index and in other services.

**4B. Calculating the County Office's Change in Total Operating Revenues and Expenditures**

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim	Second Interim	Percent Change	Status
	Projected Year Totals	Projected Year Totals		
<b>Total Federal, Other State, and Other Local Revenues (Section 4A)</b>				
Current Year (2025-26)	41,528,676.00	43,772,351.00	5.4%	Not Met
1st Subsequent Year (2026-27)	44,361,236.00	45,866,221.00	3.4%	Met
2nd Subsequent Year (2027-28)	44,606,764.00	45,986,749.00	3.1%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)</b>				
Current Year (2025-26)	14,321,559.00	14,789,997.00	3.3%	Met
1st Subsequent Year (2026-27)	13,087,073.00	14,125,941.00	7.9%	Not Met
2nd Subsequent Year (2027-28)	13,215,435.00	14,255,157.00	7.9%	Not Met

**4C. Comparison of County Office Total Operating Revenues and Expenditures to the Standard Percentage Range**

DATA ENTRY: Explanations are linked from Section 4A if the status in Section 4B is not met; no entry is allowed below.

- 1a. STANDARD NOT MET - Projected total operating revenues have changed since first interim projections by more than the standard in one or more of the current or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 4A above and will also display in the explanation box below.

**Explanation:**

Federal Revenue  
(linked from 4A  
if NOT met)

**Explanation:**

Other State Revenue  
(linked from 4A  
if NOT met)

**Explanation:**

Other Local Revenue  
(linked from 4A  
if NOT met)

Local revenue increased due to an increase in excess cost for Special Ed and from an audit settlement for the CRCS audit in the current year. Excess cost is projected to increase in subsequent years due to an increase in Special Ed costs.

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed since first interim projections by more than the standard in one or more of the current or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 4A above and will also display in the explanation box below.

**Explanation:**

Books and Supplies  
(linked from 4A  
if NOT met)

**Explanation:**

Services and Other Exps  
(linked from 4A  
if NOT met)

The increase in the subsequent year is due to an increase in the CPI index and in other services.

5. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since first interim projections in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the county office is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52066(d)(1) and 17002(d)(1).

**Determining the County Office's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)**

**NOTE:** EC Section 17070.75 requires the county office to deposit into the account a minimum amount equal to or greater than three percent of the total unrestricted general fund expenditures and other financing uses for that fiscal year.

**DATAENTRY:** Enter the Required Minimum Contribution if First Interim data does not exist. First Interim data that exist will be extracted; otherwise, enter First Interim data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	Second Interim Contribution	
		Projected Year Totals	Status
		(Fund 01, Resource 8150, Objects 8900-8999)	
1. OMMA/RMA Contribution	404,639.04	434,985.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 5, Line 1)		425,930.00	

If status is not met, enter an X in the box that best describes why the minimum required contribution was not made:

<input type="checkbox"/>	Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Other (explanation must be provided)

**Explanation:**  
(required if NOT met  
and Other is marked)

6. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the county office's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

<sup>1</sup> Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the County School Service Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the County School Service Fund.

<sup>2</sup> A county office of education that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

6A. Calculating the County Office's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	5.0%	5.0%	5.0%
<b>County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):</b>	1.7%	1.7%	1.7%

6B. Calculating the County Office's Special Education Pass-through Exclusions (only for county offices that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYPI exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Current Year data are extracted.

For county offices that serve as the AU of a SELPA (Form MYPI, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude pass-through funds distributed to SELPA members from the calculations for deficit spending and reserves?

Yes

2. If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s):

Sutter County SELPA

b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

	Current Year Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	8,747,410.00	8,747,410.00	8,747,410.00

6C. Calculating the County Office's Deficit Spending Percentages

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2025-26)	1,353,941.00	13,921,137.00	N/A	Met
1st Subsequent Year (2026-27)	285,021.00	15,068,200.00	N/A	Met
2nd Subsequent Year (2027-28)	(240,074.00)	15,548,621.00	1.5%	Met

6D. Comparison of County Office Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:  
(required if NOT met)

7. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected county school service fund balances will be positive at the end of the current fiscal year and two subsequent fiscal years.

**7A-1. Determining if the County Office's County School Service Fund Ending Balance is Positive**

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Fiscal Year	Ending Fund Balance	
	County School Service Fund	
	Projected Year Totals (Form 011, Line F2)/(Form MYPI, Line D2)	
		Status
Current Year (2025-26)	33,212,866.00	Met
1st Subsequent Year (2026-27)	32,097,961.00	Met
2nd Subsequent Year (2027-28)	29,543,358.00	Met

**7A-2. Comparison of the County Office's Ending Fund Balance to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected county school service fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

B. CASH BALANCE STANDARD: Projected county school service fund cash balance will be positive at the end of the current fiscal year.

**7B-1. Determining if the County Office's Ending Cash Balance is Positive**

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance	
	County School Service Fund	
	(Form CASH, Line F, June Column)	
		Status
Current Year (2025-26)	23,865,894.00	Met

**7B-2. Comparison of the County Office's Ending Cash Balance to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected county school service fund cash balance will be positive at the end of the current fiscal year.

**Explanation:**  
(required if NOT met)

8. **CRITERION: Reserves**

STANDARD: Available reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts as applied to total expenditures and other financing uses<sup>2</sup>:

Percentage Level <sup>3</sup>	County Office Total Expenditures and Other Financing Uses <sup>3</sup>
5% or \$88,000 (greater of)	0 to \$7,735,999
4% or \$387,000 (greater of)	\$7,736,000 to \$19,343,999
3% or \$774,000 (greater of)	\$19,344,000 to \$87,045,000
2% or \$2,611,000 (greater of)	\$87,045,001 and over

<sup>1</sup> Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the County School Service Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the County School Service Fund.

<sup>2</sup> A county office of education that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

<sup>3</sup> Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (EC Section 2574), rounded to the nearest thousand.

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
County Office's Expenditures and Other Financing Uses(Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	60,331,274.00	59,132,732.00	60,747,339.00
<b>County Office's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

**8A. Calculating the County Office's Reserve Standard**

DATA ENTRY: If Form MYPI exists, all data are extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year		
	Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
	(2025-26)	(2026-27)	(2027-28)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	60,331,274.00	59,132,732.00	60,747,339.00
2. Plus: Special Education Pass-through (Criterion 6B, Line 2b if Criterion 6B, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	60,331,274.00	59,132,732.00	60,747,339.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line A3 times Line A4)	1,809,938.22	1,773,981.96	1,822,420.17
6. Reserve Standard - by Amount (From percentage level chart above)	774,000.00	774,000.00	774,000.00
7. <b>County Office's Reserve Standard (Greater of Line A5 or Line A6)</b>	<b>1,809,938.22</b>	<b>1,773,981.96</b>	<b>1,822,420.17</b>

**8B. Calculating the County Office's Available Reserve Amount**

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Reserve Amounts (Unrestricted resources 0000-1999 except line 4)	Current Year		
	Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
	(2025-26)	(2026-27)	(2027-28)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	3,016,563.70	2,956,637.00	3,037,367.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)		0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. County Office's Available Reserve Amount (Lines B1 thru B7)	3,016,563.70	2,956,637.00	3,037,367.00
9. County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	5.00%	5.00%	5.00%
<b>County Office's Reserve Standard</b> (Section 8A, Line 7):	<b>1,809,938.22</b>	<b>1,773,981.96</b>	<b>1,822,420.17</b>
Status:	Met	Met	Met

**8C. Comparison of County Office Reserve Amount to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

**SUPPLEMENTAL INFORMATION**

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

**S1. Contingent Liabilities**

1a. Does your county office have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since first interim projections that may impact the budget?

No

1b. If Yes, identify the liabilities and how they may impact the budget:

**S2. Use of One-time Revenues for Ongoing Expenditures**

1a. Does your county office have ongoing county school service fund expenditures funded with one-time revenues that have changed since first interim projections by more than five percent?

No

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

**S3. Temporary Interfund Borrowings**

1a. Does your county office have projected temporary borrowings between funds? (Refer to Education Code Section 42603)

No

1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

1a. Does your county office have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

**S5. Contributions**

Identify projected contributions from unrestricted resources in the county school service fund to restricted resources in the county school service fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since first interim projections.

Identify projected transfers to or from the county school service fund to cover operating deficits in either the county school service fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since first interim projections.

Identify capital project cost overruns that have occurred since first interim projections that may impact the county school service fund budget.

County Office's Contributions and Transfers Standard: -5.0% to 5.0% or -\$20,000 to +\$20,000

**S5A. Identification of the County Office's Projected Contributions, Transfers, and Capital Projects that may Impact the County School Service Fund**

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the Second Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the Second Interim column for the 1st and 2nd Subsequent Years. If Form MYPI does not exist, enter data for 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2025-26)	(866,460.00)	(844,526.00)	-2.5%	(21,934.00)	Met
1st Subsequent Year (2026-27)	(749,542.00)	(727,608.00)	-2.9%	(21,934.00)	Met
2nd Subsequent Year (2027-28)	(848,597.00)	(826,663.00)	-2.6%	(21,934.00)	Met
<b>1b. Transfers In, County School Service Fund *</b>					
Current Year (2025-26)	34,000.00	39,055.00	14.9%	5,055.00	Met
1st Subsequent Year (2026-27)	34,000.00	39,055.00	14.9%	5,055.00	Met
2nd Subsequent Year (2027-28)	34,000.00	39,055.00	14.9%	5,055.00	Met
<b>1c. Transfers Out, County School Service Fund *</b>					
Current Year (2025-26)	1,809,258.00	1,815,767.00	.4%	6,509.00	Met
1st Subsequent Year (2026-27)	1,809,258.00	1,815,767.00	.4%	6,509.00	Met
2nd Subsequent Year (2027-28)	1,809,258.00	1,815,767.00	.4%	6,509.00	Met

1d. **Capital Project Cost Overruns**  
Have capital project cost overruns occurred since first interim projections that may impact the county school service fund operational budget? No

\* Include transfers used to cover operating deficits in either the county school service fund or any other fund.

**S5B. Status of the County Office's Projected Contributions, Transfers, and Capital Projects**

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

- 1a. MET - Projected contributions have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.  
**Explanation:** (required if NOT met)
- 1b. MET - Projected transfers in have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.  
**Explanation:** (required if NOT met)
- 1c. MET - Projected transfers out have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.  
**Explanation:** (required if NOT met)
- 1d. NO - There have been no capital project cost overruns occurring since first interim projections that may impact the county school service fund operational budget.  
**Project Information:** (required if YES)  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_



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**S6B. Comparison of the County Office's Annual Payments to Prior Year Annual Payment**

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DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

**Explanation:**  
(required if Yes to  
increase in total  
annual payments)

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**S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments**

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DATA ENTRY: Click the appropriate Yes or No button in Item 1; if Yes, an explanation is required in Item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

Identify any changes in estimates for unfunded liabilities since first interim projections, and indicate whether the changes are the result of a new actuarial valuation.

**S7A. Identification of the County Office's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB)**

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

1 a. Does your county office provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

Yes

b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?

No

c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

	First Interim (Form 01CSI, Item S7A)	Second Interim
2 OPEB Liabilities		
a. Total OPEB liability	4,702,747.00	4,702,747.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	4,702,747.00	4,702,747.00
d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	Mar 13, 2025	Mar 13, 2025

	First Interim (Form 01CSI, Item S7A)	Second Interim
3 OPEB Contributions		
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2025-26)	4,702,747.00	4,702,747.00
1st Subsequent Year (2026-27)	4,702,747.00	4,702,747.00
2nd Subsequent Year (2027-28)	4,702,747.00	4,702,747.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2025-26)	284,984.00	288,282.00
1st Subsequent Year (2026-27)	284,984.00	288,282.00
2nd Subsequent Year (2027-28)	284,984.00	288,282.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2025-26)	120,083.00	120,083.00
1st Subsequent Year (2026-27)	182,076.00	182,076.00
2nd Subsequent Year (2027-28)	257,607.00	257,607.00
d. Number of retirees receiving OPEB benefits		
Current Year (2025-26)	9.00	9.00
1st Subsequent Year (2026-27)	9.00	9.00
2nd Subsequent Year (2027-28)	9.00	9.00

4. Comments:

**S7B. Identification of the County Office's Unfunded Liability for Self-insurance Programs**

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

1 a. Does your county office operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 1b-4)

No

b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities?

n/a

c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions?

n/a

2 Self-Insurance Liabilities

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Accrued liability for self-insurance programs		
b. Unfunded liability for self-insurance programs		

3 Self-Insurance Contributions

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2025-26)		
1st Subsequent Year (2026-27)		
2nd Subsequent Year (2027-28)		
b. Amount contributed (funded) for self-insurance programs		
Current Year (2025-26)		
1st Subsequent Year (2026-27)		
2nd Subsequent Year (2027-28)		

4 Comments:

**S8. Status of Labor Agreements**

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since first interim projections, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

**If salary and benefit negotiations are not finalized, upon settlement with certificated or classified staff:**

The county office of education must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the California Department of Education (CDE) with an analysis of the cost of the settlement and its impact on the operating budget.

The CDE shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the governing board and the county superintendent of schools.

**S8A. Cost Analysis of County Office's Labor Agreements - Certificated (Non-management) Employees**

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

**Status of Certificated Labor Agreements as of the Previous Reporting Period**

Were all certificated labor negotiations settled as of first interim projections?

Yes

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

**Certificated (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full-time-equivalent (FTE) positions	77.90	83.95	83.95	83.95

1a. Have any salary and benefit negotiations been settled since first interim projections?

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.

n/a

If No, complete questions 5 and 6.

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 5 and 6.

No

**Negotiations Settled Since First Interim Projections**

2. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

[ ]

3. Period covered by the agreement:

Begin Date: [ ]

End Date: [ ]

4. Salary settlement:

Current Year  
(2025-26)

1st Subsequent Year  
(2026-27)

2nd Subsequent Year  
(2027-28)

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

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**One Year Agreement**

Total cost of salary settlement

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% change in salary schedule from prior year

--	--

or

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year (may enter text, such as "Reopener")

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Identify the source of funding that will be used to support multiyear salary commitments:

[ ]

**Negotiations Not Settled**

5. Cost of a one percent increase in salary and statutory benefits

[ ]

Current Year  
(2025-26)

1st Subsequent Year  
(2026-27)

2nd Subsequent Year  
(2027-28)

6. Amount included for any tentative salary schedule increases

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**Certificated (Non-management) Health and Welfare (H&W) Benefits**

Current Year  
(2025-26)

1st Subsequent Year  
(2026-27)

2nd Subsequent Year  
(2027-28)

1. Are costs of H&W benefit changes included in the interim and MYPs?

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2. Total cost of H&W benefits

--	--	--

3. Percent of H&W cost paid by employer

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4. Percent projected change in H&W cost over prior year

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**Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections**

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

If Yes, amount of new costs included in the interim and MYPs		

If Yes, explain the nature of the new costs:

**Certificated (Non-management) Step and Column Adjustments**

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
---------------------------	----------------------------------	----------------------------------

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year


**Certificated (Non-management) Attrition (layoffs and retirements)**

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
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1. Are savings from attrition included in the interim and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?


**Certificated (Non-management) - Other**

List other significant contract changes that have occurred since first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

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**S8B. Cost Analysis of County Office's Labor Agreements - Classified (Non-management) Employees**

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

**Status of Classified Labor Agreements as of the Previous Reporting Period**

Were all classified labor negotiations settled as of first interim projections?

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

No

**Classified (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified (non-management) FTE positions	187.00	258.79	258.79	258.79

1a. Have any salary and benefit negotiations been settled since first interim projections?

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.

If No, complete questions 5 and 6.

No

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 5 and 6.

Yes

**Negotiations Settled Since First Interim Projections**

2. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

[ ]

3. Period covered by the agreement:

Begin Date:

[ ]

End Date:

[ ]

4. Salary settlement:

Current Year  
(2025-26)

1st Subsequent Year  
(2026-27)

2nd Subsequent Year  
(2027-28)

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

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**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

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or

**Multiyear Agreement**

Total cost of salary settlement

% change in salary schedule from prior year (may enter text, such as "Reopener")

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Identify the source of funding that will be used to support multiyear salary commitments:

[ ]

**Negotiations Not Settled**

5. Cost of a one percent increase in salary and statutory benefits

154,922

6. Amount included for any tentative salary schedule increases

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	464,766	0	0

**Classified (Non-management) Health and Welfare (H&W) Benefits**

1. Are costs of H&W benefit changes included in the interim and MYPs?

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

4. Percent projected change in H&W cost over prior year

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	Yes	Yes	Yes
	1,245,452	1,245,452	1,245,452
	0.0%	0.0%	0.0%

**Classified (Non-management) Prior Year Settlements Negotiated Since First Interim**

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

No

If Yes, amount of new costs included in the interim and MYPs

[ ]

If Yes, explain the nature of the new costs:

[ ]

**Classified (Non-management) Step and Column Adjustments**

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Yes	Yes	Yes
1.5%	1.5%	1.5%

**Classified (Non-management) Attrition (layoffs and retirements)**

1. Are savings from attrition included in the interim and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
No	No	No
No	No	No

**Classified (Non-management) - Other**

List other significant contract changes that have occurred since first interim and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

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**S8C. Cost Analysis of County Office's Labor Agreements - Management/Supervisor/Confidential Employees**

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

**Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period**

Were all managerial/confidential labor negotiations settled as of first interim projections?

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

n/a
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**Management/Supervisor/Confidential Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of management, supervisor, and confidential FTE positions	41.50	42.50	42.50	42.50

1a. Have any salary and benefit negotiations been settled since first interim projections?

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete question 2.

n/a
-----

If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 3 and 4.

n/a
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**Negotiations Settled Since First Interim Projections**

2. Salary settlement:

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
---------------------------	----------------------------------	----------------------------------

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

Total cost of salary settlement

Change in salary schedule from prior year (may enter text, such as "Reopener")


**Negotiations Not Settled**

3. Cost of a one percent increase in salary and statutory benefits

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Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
---------------------------	----------------------------------	----------------------------------

4. Amount included for any tentative salary schedule increases

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**Management/Supervisor/Confidential**

**Health and Welfare (H&W) Benefits**

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
---------------------------	----------------------------------	----------------------------------

1. Are costs of H&W benefit changes included in the interim and MYPs?

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

4. Percent projected change in H&W cost over prior year


**Management/Supervisor/Confidential**

**Step and Column Adjustments**

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
--------------------------	----------------------------------	----------------------------------

1. Are step & column adjustments included in the interim and MYPs?

2. Cost of step & column adjustments

3. Percent change in step & column over prior year


**Management/Supervisor/Confidential**

**Other Benefits (mileage, bonuses, etc.)**

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
---------------------------	----------------------------------	----------------------------------

1. Are costs of other benefits included in the interim and MYPs?

2. Total cost of other benefits

3. Percent change in cost of other benefits over prior year


S9.

Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

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**S9A. Identification of Other Funds with Negative Ending Fund Balances**

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DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1.

Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?

No
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If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2.

If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

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**ADDITIONAL FISCAL INDICATORS**

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A8; Item A1 is automatically completed based on data from Criterion 7.

- A1. Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund? (Data from Criterion 7B-1, Cash Balance, are used to determine Yes or No)
- A2. Is the system of personnel position control independent from the payroll system?
- A3. Is the County Operations Grant ADA decreasing in both the prior and current fiscal years?
- A4. Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior or current fiscal year?
- A5. Has the county office entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
- A6. Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7. Does the county office have any reports that indicate fiscal distress? (If Yes, provide copies to the CDE.)
- A8. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

**Comments:**  
(optional)